



***West Bank / Gaza Accounting
and Auditing Sector Program***

Quarterly Report Q4-2001

October 2001 – December 2001

Submitted by:

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Accounting and Auditing Sector Program

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Quarterly Report

Q 4- 2001

October 01 – December 31, 2001

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Attachments:

Training Activities

► Activity Charts

- Annual Overview – Palestine
- Annual Overview – West Bank
- Annual Overview – Gaza
- Audit Training Activities – Palestinian Association of Accountants and Auditors
- **CPA's Guide to Professional Ethics**
- Photo Of English & Arabic Book Versions
- Summary extractions from Text

Educational Reform

► Activity Charts

- Gaza Area Universities
- West Bank Area Universities
- **Course Work**
- Course Outline Finance #230
"Principles of Finance"

Regulatory Reform

► Professional Standards

- Accounting Standards Status
- **PSCPA Quarterly Journal – Q4/2001**
- English Translation – Index and Selected Articles
- ISA-A Step towards Developing the Profession
- The Status of Accounting and Auditing Professions in Palestine under the Legislations Governing the Profession
- Magazine Specimen

Other Activities

► Media

- Media Report
- Newspaper Articles Translations

► Awareness Promotions

- Study Tour Participation – Fall 2001
- International Standards on Auditing Book Plaque
- PSCPA Audit Standards Setting Committee Membership Memorial
- Ethics Book Development Participation Memorial

Summary

As the second year of the Program came to a close during Quarter Four of 2001 the Palestinian Accounting and Auditing Sector was at the dawn of a new age – in a competitive as well as an organizational sense --- the Program sees these two things very clearly. First, the Program is in a period of intense Professional and Educational change, and in a very demanding operating environment. Second, opportunities for organizational development are continuously present and are being systematically incorporated into a comprehensive strategy for development. Those familiar with the distance which the Palestinian Accounting and Auditing Profession and Academia has come, via this Program, are extremely excited about its long-term impact.

Changes have occurred, change is occurring and change should continue.

Activities with other donors soften, as expected. The operating environment and the ever-increasing opportunities for other more Program specific activities, affected the ability to provide the intensive level of attention necessary to ensure that an investments of the Program's resources of effort contributed in a quality manner.

With a broad mix of maturing, evolving, and future orientated activities, organizational development advanced with precise execution and close attention to the environment and its constituencies' needs and priorities.

Noteworthy accomplishments of the Quarter include:

- # **International Accounting Standards** were completed by the Palestinian Association of Accountants and Auditors (PAAA). The most up-to-date, comprehensive Arabic language version of the International Financial Reporting Standards (IFRS) was completed by the Standards Setting Committee
- # **A CPAs Guide to Professional Ethics**, the leading text currently available, was translated by prominent Academics and Professional working under the Program's guidance
- # **University activities** expanded as a result of strong prior performances of in this core activity. Additional courses were provided and the boundaries of activity were extended.
- # **Organizational Structures** continue to take form and stabilize. Leveraging the Program's strengths in both quality of product and activate management, multiple events occurred and products were produced.
- # **Media and Public Awareness** activities thrived. The "good news" aspects of activities, the reasons and the goals, the results were widely represented.

By properly blending the Program's three operational areas together - training activities, educational reform, and regulatory reform – a breakthrough-level of success has been achieved.

Current impacts as well a survivability of efforts are in the Program execution, by design.

Training

Every graduate of the Program's training efforts becomes a teacher to others. Over the last year of the Program, over 3,211 persons; 2,584 male and 627 female have completed intensive courses to expose them to International Accounting Standards, International Standards on Auditing and ethics. Twenty-six point one (26.1) person-years of Continuing Professional Education were delivered - 54,354 CPE hours. When the Palestinian Association of Accountants and Auditors and the Palestinian Society of CPA's finalize their adoption of the International Federation of Accountants "International Education Guideline Nr. 2 – Continuing Professional Education" an annual demand / obligation, based upon membership numbers and the "minimum Individual commitment to CPE" of 120,000 CPE hours and 6,000 CPE hours respectively will be created.

Reform is dependent upon seizing initiatives. The Program was very pleased to receive the initiative of the Palestinian Association of Accountants and Auditors for "Audit" training based on ISAs. The PAAA moved to expand their horizons, to be challenged, and respond in a positive manner to other professional developments. The International Standards on Auditing text, as released by the Palestinian Society of CPAs was anchor for these seminars. Two hundred and forty six persons attended in four groups, at four locations in the Gaza Region – Al Quds Open University, Khanunis, Nussairat, and Gaza City. Instruction, due to the operational situation in Gaza, was undertaken by empowered academics and members.

Limited progress was made in developing the CPE activities of the Palestinian Society of CPAs – although the area remains not up to the aspirations of the Program. Fractionalism and the absence of a cohesive CPE team results in a weakness. Sensitivity to finances taken together with a damping effect of stronger members makes navigating difficult. No CPE training was conducted by the PSCPA during this Quarter. However, the Program remains hopeful, that excitement created by translating the "CPA's Guide to Professional Ethics" – a positive deterrent to stagnation will exist and break the focus on payment for training performed.

As a real return on the investment of the Fall 2001 study tour, the Palestinian Association of Accountants and Auditors began actively looking into the Institute of Management Accountants (IMA) as a "role-model". Driving towards the goal of being the leading "value adding" organization, the PAAA started evaluation of the Certified Management Accountant (CMA) and Certified Financial Manager (CFM) programs, for adoption. They looked to these as structures for future training and self-development.

The Palestinian Association of Accountants and Auditors continues to move forward in establishing itself as the dominant supplier of Continuing Professional Education, it serves a larger more complex population. Resources can be drawn

in as needed with a high degree of interaction and synergy amongst them. Instructors are drawn from Public Practice, Academia, and the Association membership. The PAAA is doing one of the things that SROs are supposed to do; they are trying to maximize value of membership, thru benefits.

Educational Reform

A clear strategic course for the future of Accounting and Auditing in Palestine has been set. This course leads directly to a comprehensive understanding of international standards – International Financial Reporting Standards, International Standards on Auditing, Education and Management Accounting. The Program's Academic counterparts all believe in the future, they understand the value of the educational offerings the Program has. Particular individuals worthy of note are: Professors M. Shammass and A. Humos at Bir Zeit University, Professor Dr. Salem Helles at Islamic University and Professor Dr Abu Baker at Al Najah University.

In excess of 1,000 students have attended the Program's University functions, statistical analysis: 74% Gaza 26% West Bank; 76% Male, 24% Female; over fifty percent of the attendees were 4th year students, ready to enter the labour force.

The Program also ventured out to assist the Bir Zeit University Finance Department – it supported instruction of the “basic finance” course – Finance 230, a required course for all accounting majors. The Program was able to demonstrate that it is no longer just necessary to view International Financial Reporting Standards in Accounting Classes – their impact can also be seen in other disciplines. In this context it was also possible to capitalize on the Program's Institute on Management Accounting awareness efforts – various relevant Statements on Management Accounting were integrated into the course.

Growing local national expertise, while building ties between the Academic community and the Palestinian Association of Accountants and Auditors, the Program has acted as the facilitator for the further Palestinian texts. Two texts will be produced: “Advanced Auditing” – Professor Dr. Jarbou, Islamic University; “Management Accounting” – Professor Dr.Sabri, Bir Zeit University. A huge opportunity for Palestine to gain positive recognition in the Arabic language region exists by modernizing the literature available. The Program believes that for the Standards (IFRS, ISA, SMA, etc) to be kept they must be used; these books along with the others it has produced will show how they can be used.

Regulatory Reform

Law

Political conditions remained unchanged during the Quarter.

The Program, however, has created the environment that is producing real signs of local national ownership and activity in this area. The Palestinian Society of CPAs (PSCPA) has distinguished itself here – West Bank President Odeh Jibreel and Ghassan Soufan, Member are heavily engaged in moving the law that will govern their Profession forward. These two responsible and concerned members of the Society are displaying the courage to lead it toward Professionalism, away from the conflicts of the past, toward a brighter and more disciplined tomorrow. They are doing what concerned members should do – they are promoting intellectual growth and change. Program involvement remains limited in here. The draft law on “auditing / auditors” approached its “second” (of three) reading during the Quarter.

During the Fall Study Tour, the Program began gathering information on regional laws and practices with a view to organize these in a manner that it can be productively and intelligently used. The World Bank was helpful in this respect. Some success was registered – several “laws” were obtained.

A campaign to awaken a realization that “law” should also be utilized to govern the acceptability of accounting standards in the production of financial statements was also carried out. The Palestine Association of Accountants and Auditors did not formally address the issue during the quarter.

Progress made during the Quarter supports a constantly increasing level of confidence that progress can be registered in this area, given time.

SRO & Standards

Mechanisms continue to be put into place to drive the overall knowledge of the roles within and goals of a self-regulating profession and to instill the disciplines necessary deep into the community – users of financial information, producers of financial information as well as verifiers of financial information – to assure sustainability.

A second study tour was undertaken, building upon the favorable trends that resulted from the Q2/2001 study tour. Quarter Four’s study tour was multi-faceted, participants were drawn from both SROs and academia. The International Federation of Accountants was visited once again, each SRO – the PSCPA and the PAAA had an opportunity to provide up-dates on their development. During the study tour a visit to the Institute of Management Accountants (IMA) was made. Good ideas on SRO organization as well as the technology of management - particularly certification and ethics were presented to the participants. Particular thanks must be extended to Mr. Albrechtson of the IMA; he facilitated the visit and provided (and continues to provide) a close working relationship to the goal – increasing professionalism in accounting in Palestine.

As the anchor event of the tour, participants observed the working of the International Accounting Standards Board as it convened to conduct regular business as well as evaluate pending IFRS issues. The PAAA had an opportunity to meet with Sir Tweedie Chairperson of the IASB. They presented the progress and methodology that was used by the Standards Setting Committee to complete its Palestinian Adaptation of the IFRS. Also visited during the tour were the World Bank, the Emerging Markets Group of DTT and the DC Chapter of the IMA. PSCPA representatives presented a copy of the recently released Palestinian version of the International Standards on Auditing to each of the parties visited, enhancing the visibility of their group as well as Palestine.

It is worthy of note there are multiple clear lines of cause and effect which can be drawn between the study tours conducted during year two and work product produced. These tours return results.

The Program selected and managed the translation of the most up-to-date book on ethics for auditor, Wiley's "CPA Guide to Professional Ethics". Managed by the Program's Mr. Abu Harthieh, Professor Kattan, Chairperson – Accounting Department Bethlehem University assisted by Mr. Hondal and Mr El Butmeh completed the task in a smooth and reliable manner. To help the Palestinian Society of CPA's champion of ethics, Mr. Salah Abu Watfa, come closer to realizing his personal goal of "raising the level of ethics" in Palestine, the Program entered into a relationship with the PSCPA Ethics Committee to assist in rolling out the text. A general commitment, obligating all members of the PSCPA to complete a 12 CPE hour seminar using the text was agreed to and will be realized during Q1/2002. Great value may come from this – in addition to further exposure to ethics, the PSCPA CPE Committee will be present another opportunity to assume their responsibilities in an accountable manner.

International Accounting Standards, as adapted for use in Palestine were completed. Representing the most up-to-date Arabic language version of the International Financial Reporting Standards currently available – the Palestinian Association of Accountants and Auditors (PAAA) Standards Setting Committee successfully completed their task. In doing so, basic parliamentary procedures were followed and transparency was part of the process. The PAAA pioneered the use of open meeting conference calls when reviewing standards, and this has become an integral part of the way in which it conducts affairs. Several such "open-meetings" were held during the quarter – linking Gaza, Ramallah and Hebron. Plans were established to expand the "network" of cities, attendees, and uses of this mode of communication. Publication of this version of the IFRS is planned for mid Q1/2002, pending receipt of copyright permission from the IASB.

Continuing its steady and substantial support to the PSCPA, late in the quarter direct assistance was given to the development and production of a Journal. Teaming together with the newly appointed Publications Committee Chairperson

– Mr Soufan, the Program note that he assumed a good deal of responsibility and exercised real business judgment during its preparation.

Other Activities

Joint Tasks

Honoring its pledge to collaborate with other USAID project-implementing partners, the Program undertook a site visit to PalTel Headquarters in Nablus. A roundtable discussion with members of the FMI-Capital Markets Access Program and PalTel financial management were conducted. The Program provided guidance on up-grading financial reporting; PalTel has a goal of producing interim (quarterly) financial statements. Specifically reviewed were IFRS # 1 Presentation of Financial Statements and IFRS # 34 Interim Financial Reporting. A basic explanation of the skills and the organization necessary to regularly produce comprehensive, standards compliant financials, on an accelerated timetable, was provided as a basis for PalTel to use in its own systems, to make modifications and train its people so that it realizes its goal. Several of items of use were presented to PalTel – the Institute of Management Accountant's Statement on Management Accounting #5E – “Redesigning the Finance Function” as well as #5B “Fundamentals of Reporting Information to Manager” - were particularly relevant.

Media

Returns are increasing from the investments made in media relations. Multiple channels for exposure used during the quarter – newspaper, radio, and television. A one-to-one correlation between media exposure and major program events, such as study tours, completion of books, standards, etc, was achieved during this quarter. Through efforts of all Program local national, there is an assurance that “the news is out” – that there is a group of people committed to the objectives of the Program and there is genuine involvement. It is particularly fortunate that the Program's Administrative Assistant – Ms. Al Fouqaha is interested in this area and has developed it.

Awareness Promotions

The Program is transforming the Accounting and Auditing Sector in Palestine. It is not doing this for itself, but to help the client experience short-term success and build long-term value for its economy. Through producing and distributing awareness mementos, such as the various plaques displayed in the attachments, applauding events like participation on a study tour, contribution to committee work, etc. a dialogue is maintained, relationships are solidified. The reminder of what has been accomplished and what can be accomplished is presented vividly, for many to see; those involved, those not involved and those who may want to become involved.

United States Agency for International Development

West Bank / Gaza Mission

Accounting and Auditing Sector Program

Quarterly Report

Q 4 – 2001

October 01 thru December 31, 2001

- **Training Activities**

- Activity Charts

- ◆ Annual Overview - Palestine

- ◆ Annual Overview - West Bank

- ◆ Annual Overview - Gaza

- CPA's Guide to Professional Ethics

- ◆ Photo of English & Arabic book versions

- ◆ Summary extractions from text

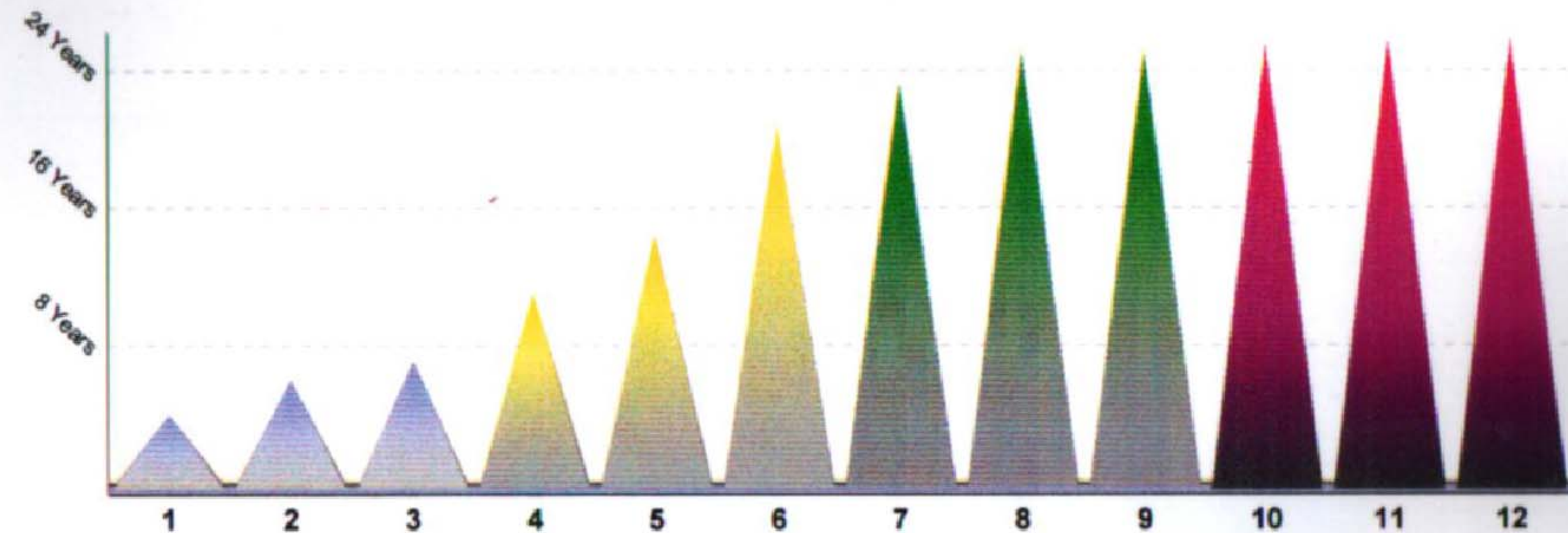
United States Agency for International Development
West Bank / Gaza Mission
Accounting and Auditing Sector Program
Annual Training Overview
Total Palestine
Q4 - 2001

	Attendees			Training Hours		
	Total	M	F	Total	M	F
Jan-01	307	271	36	8,859	7,779	1,080
Feb-01	239	143	96	4,287	1,602	2,685
Mar-01	147	127	20	2,304	2,028	276
Apr-01	381	345	36	7,620	6,900	720
May-01	359	321	38	7,180	6,420	760
Jun-01	657	582	75	13,217	11,776	1,441
Jul-01	396	338	58	5,472	4,601	871
Aug-01	139	122	17	3,657	3,201	456
Sep-01	29	29	-	87	87	-
Oct-01	342	244	98	1,026	732	294
Nov-01	138	54	84	414	162	252
Dec-01	77	8	69	231	24	207
	3,211	2,584	627	54,354	45,312	9,042

Bethlehem	46	42	4	699	619	80
Hebron	157	140	17	471	420	51
Jenin	122	105	17	2,440	2,100	340
Nablus	413	359	54	8,337	7,316	1,021
Ramallah	366	320	46	5,622	4,881	741
Gaza	2,107	1,618	489	36,785	29,976	6,809

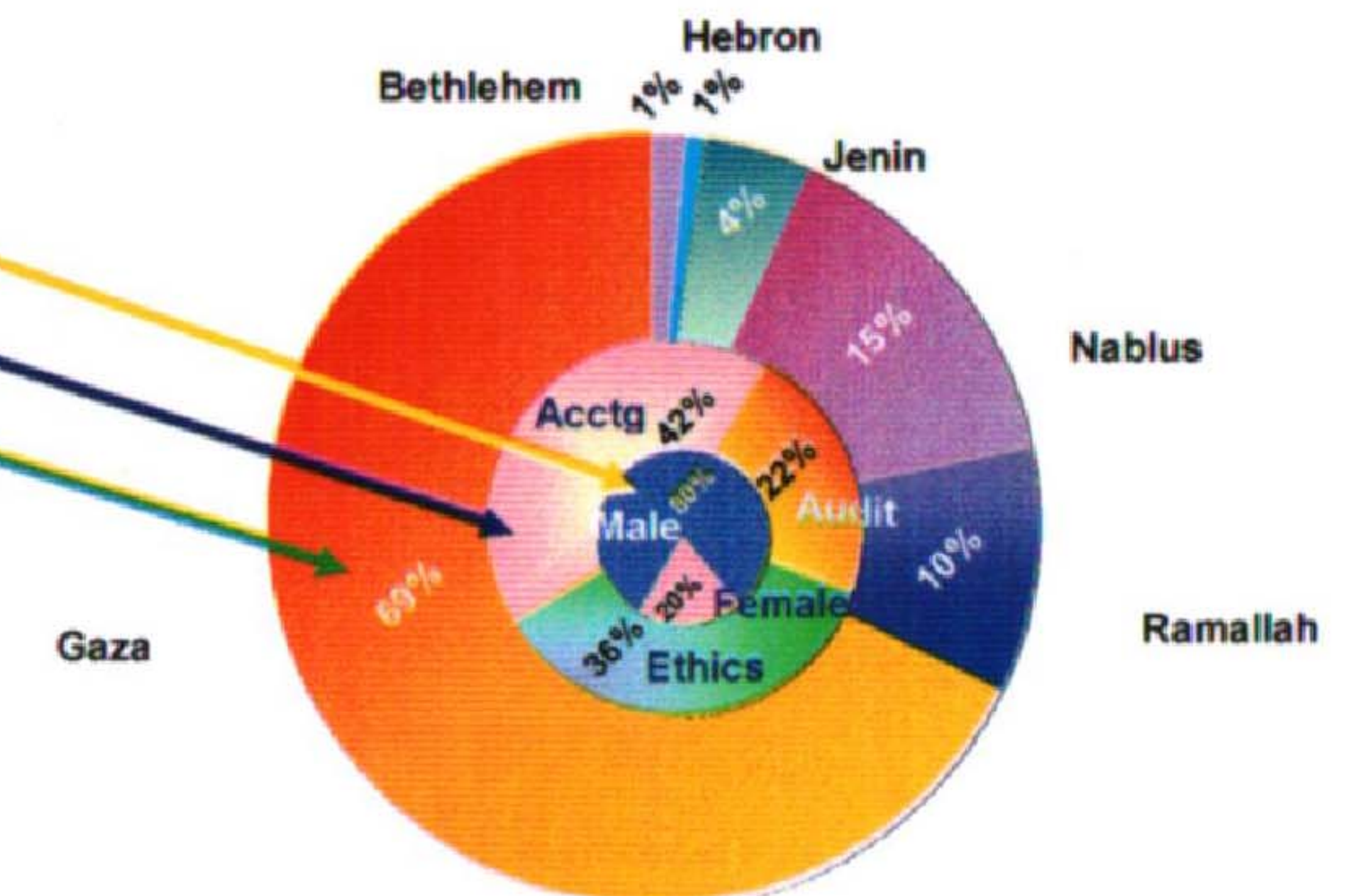
Accounting	1,334	1,193	141	23,790	21,259	2,531
Auditing	715	553	162	19,530	14,972	4,558
Ethics	1,162	838	324	11,034	9,081	1,953

Cumulative Man Years of Training

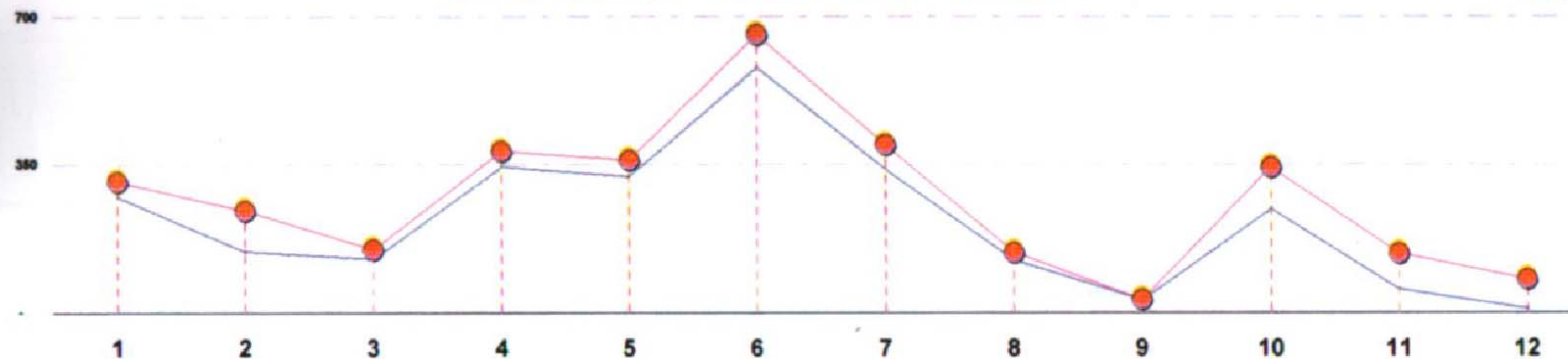


26.1 Years
of training

Eye on Training



Attendance per Month / Male - Female



United States Agency for International Development

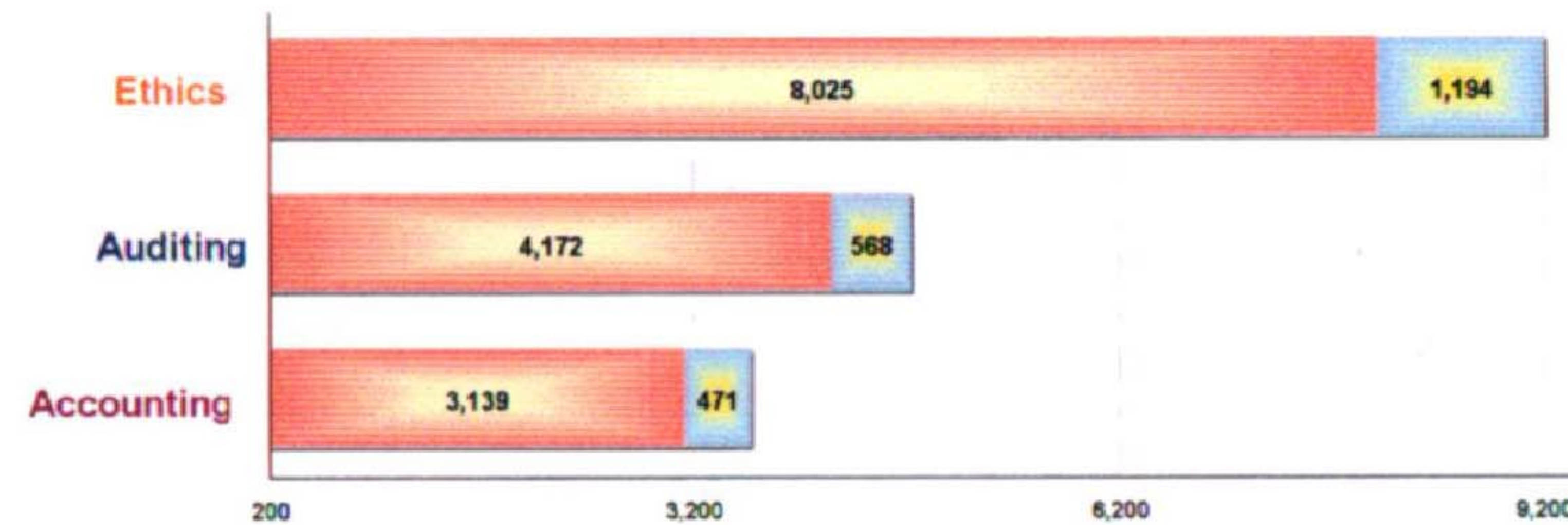
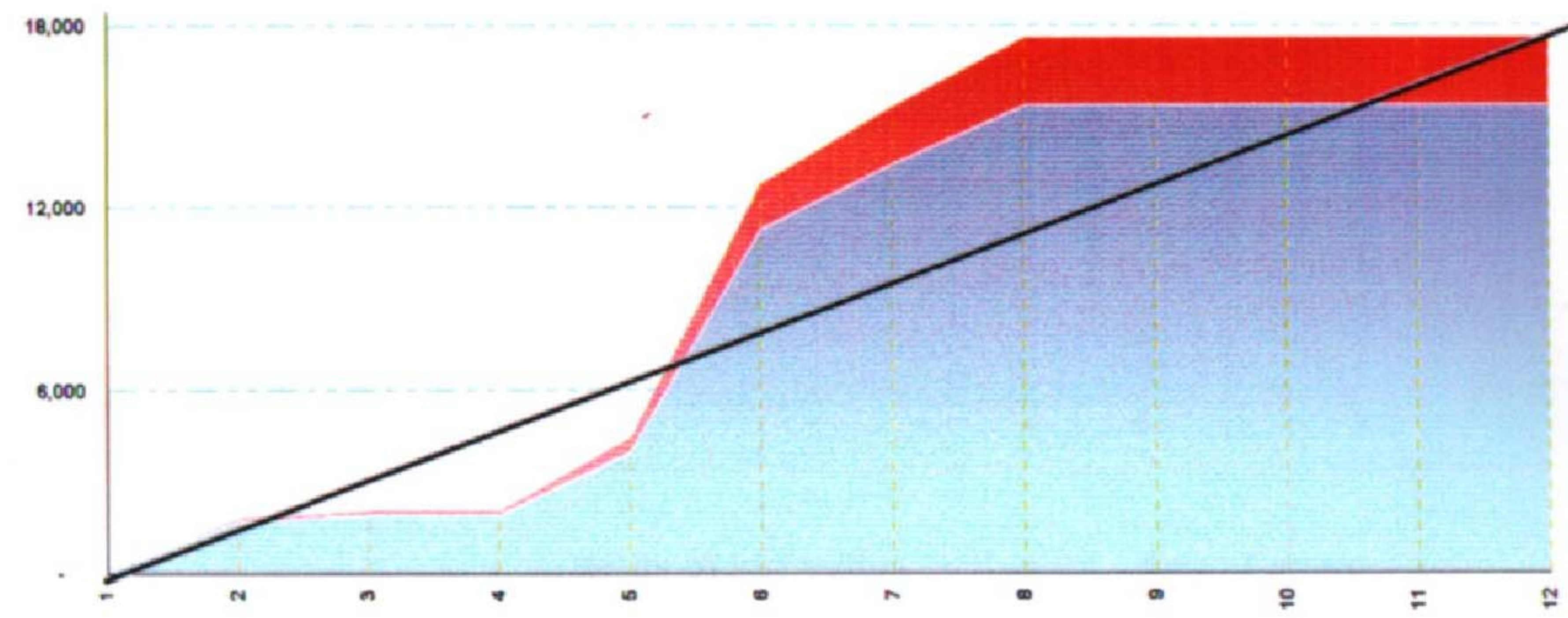
West Bank / Gaza Mission
Accounting and Auditing Sector Program
Annual Training Overview
West Bank
2001

Attendees				Hours of Instruction			
	Total	M	F	Total	M	F	
Accounting	325	287	38	3,610	3,139	471	
Auditing	222	193	29	4,740	4,172	568	
Ethics	557	486	71	8,219	8,025	1,194	
	1,104	966	138	17,569	15,336	2,233	
Bethlehem	46	42	4	699	619	80	
Hebron	157	140	17	471	420	51	
Jenin	122	105	17	2,440	2,100	340	
Nablus	413	359	54	8,337	7,316	1,021	
Ramallah	366	320	46	5,622	4,861	741	
	1,104	966	138	17,569	15,336	2,233	
Jan-01	13	13	-	39	39	-	
Feb-01	154	143	11	1,737	1,602	135	
Mar-01	78	66	12	234	198	36	
Apr-01	-	-	-	-	-	-	
May-01	122	105	17	2,440	2,100	340	
Jun-01	413	359	54	8,337	7,316	1,021	
Jul-01	249	216	33	2,532	2,161	371	
Aug-01	75	64	11	2,250	1,920	330	
Sep-01	-	-	-	-	-	-	
Oct-01	-	-	-	-	-	-	
Nov-01	-	-	-	-	-	-	
Dec-01	-	-	-	-	-	-	
	1,104	966	138	17,569	15,336	2,233	

Training Activities by Participants



Hours of Instruction Per Month - Male / Female



Training Activities by Hours of Instruction - Male / Female

United States Agency for International Development
West Bank / Gaza Mission
Accounting and Auditing Sector Program
Annual Training Overview
GAZA AREA
Q4 - 2001



Attendees

	M	F	Total
Jan-01	258	36	294
Feb-01	-	85	85
Mar-01	51	8	59
Apr-01	345	36	381
May-01	216	21	237
Jun-01	223	21	244
Jul-01	122	25	147
Aug-01	58	5	64
Sep-01	29	-	29
Oct-01	244	98	342
Nov-01	54	84	138
Dec-01	5	69	77
	1,818	489	2,107

Training Hours

	M	F	Total
Jan-01	7,740	1,060	8,800
Feb-01	-	2,550	2,550
Mar-01	1,830	240	2,070
Apr-01	8,900	720	9,620
May-01	4,320	420	4,740
Jun-01	4,480	420	4,900
Jul-01	2,440	500	2,940
Aug-01	1,281	128	1,409
Sep-01	87	-	87
Oct-01	732	294	1,026
Nov-01	162	252	414
Dec-01	24	207	231
	29,976	6,809	36,785

Accounting	906	103	1,009
Auditing	360	133	493
Ethics	352	253	605
	1,618	489	2,107

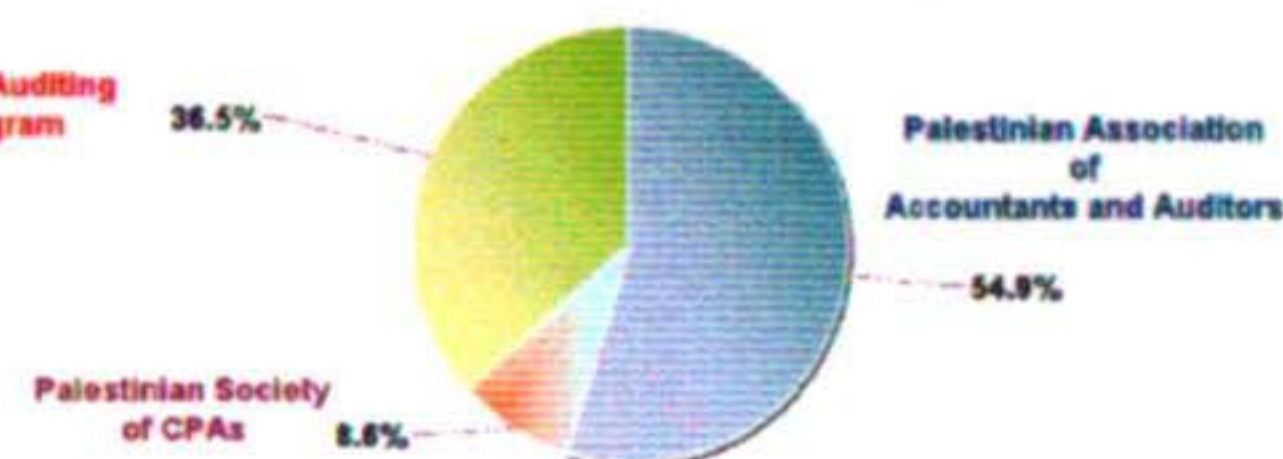
Accounting	18,120	2,060	20,180
Auditing	10,800	3,960	14,760
Ethics	1,066	759	1,825
	29,976	6,809	36,785

Palestinian Asso. of Accountants & Auditors
Palestinian Society of CPAs
Acctg & Auditing Sector Prgm

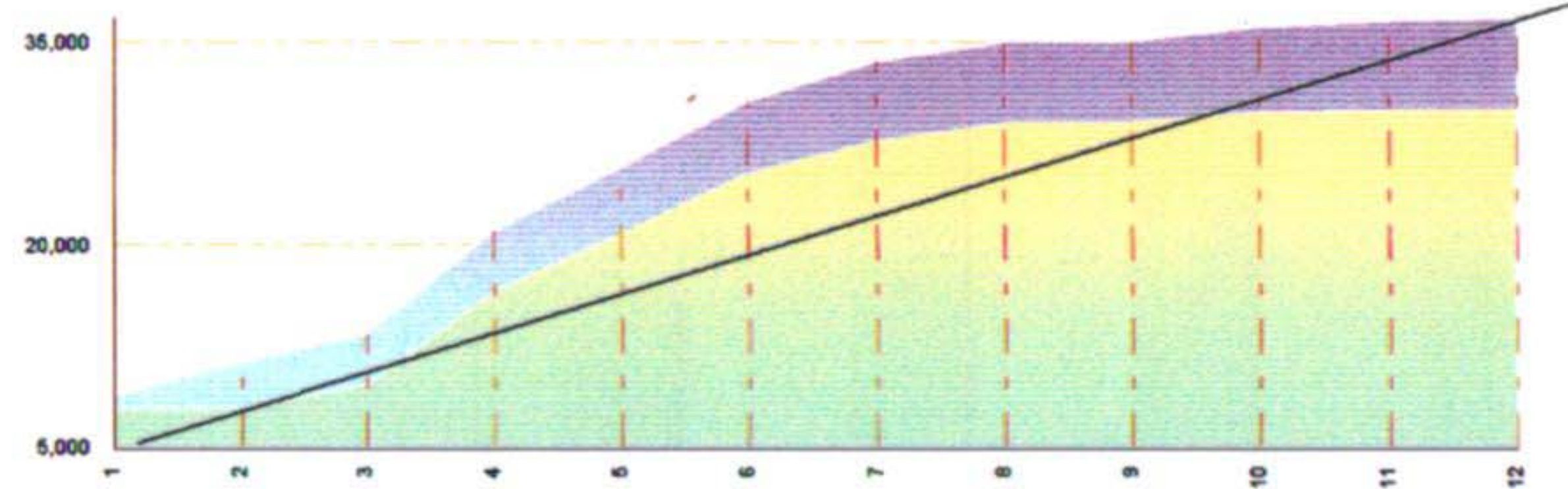
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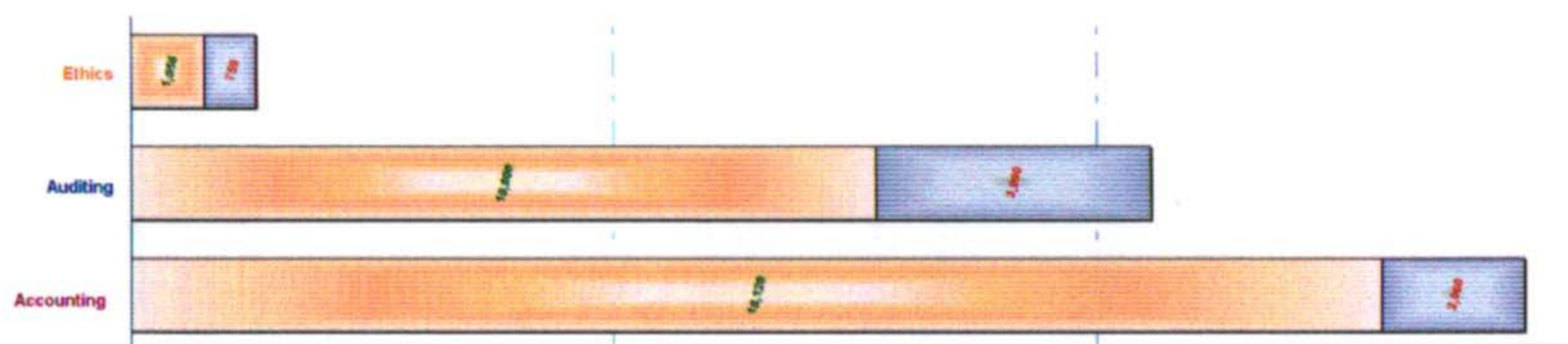
Accounting & Auditing
Sector Program



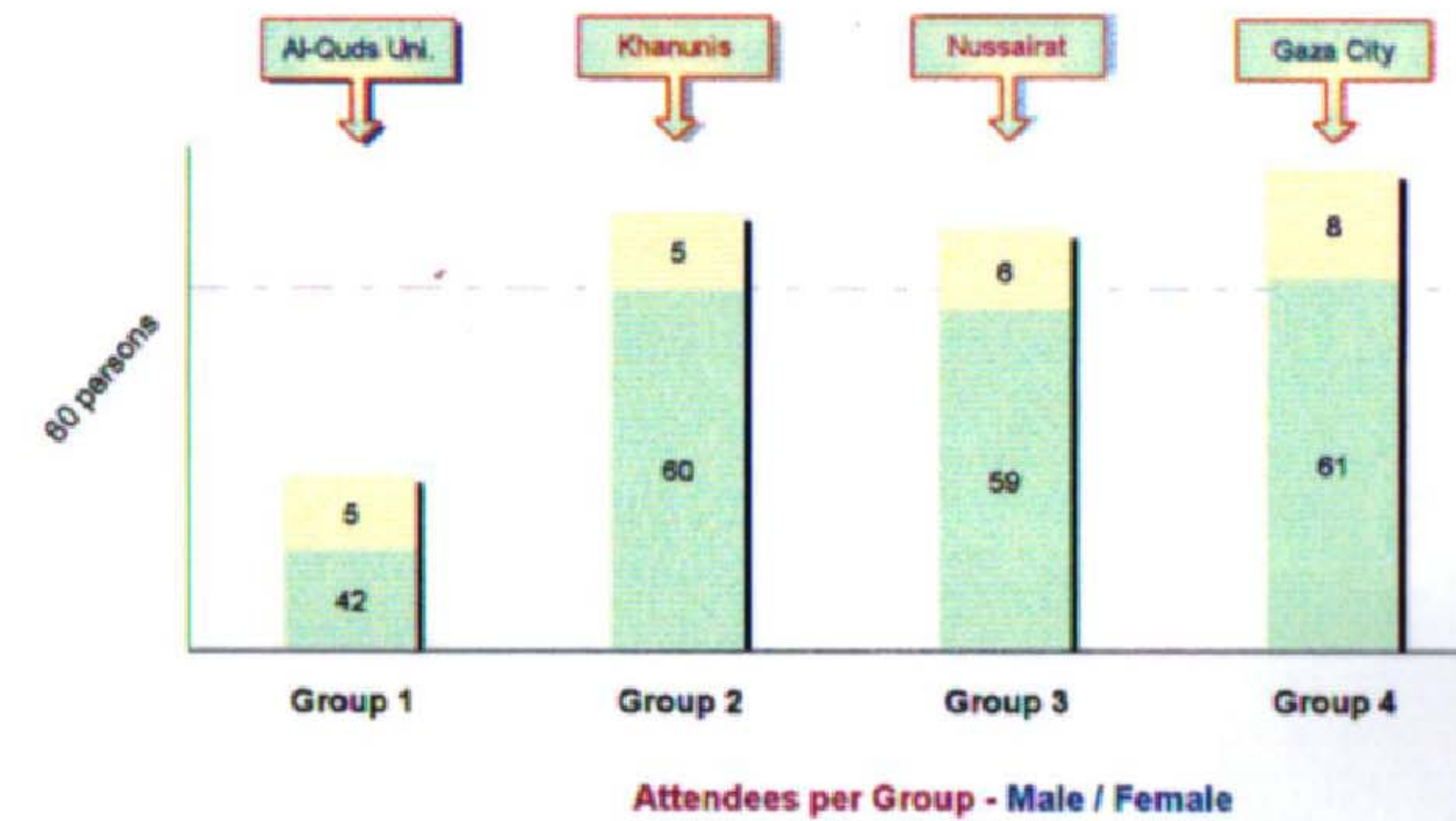
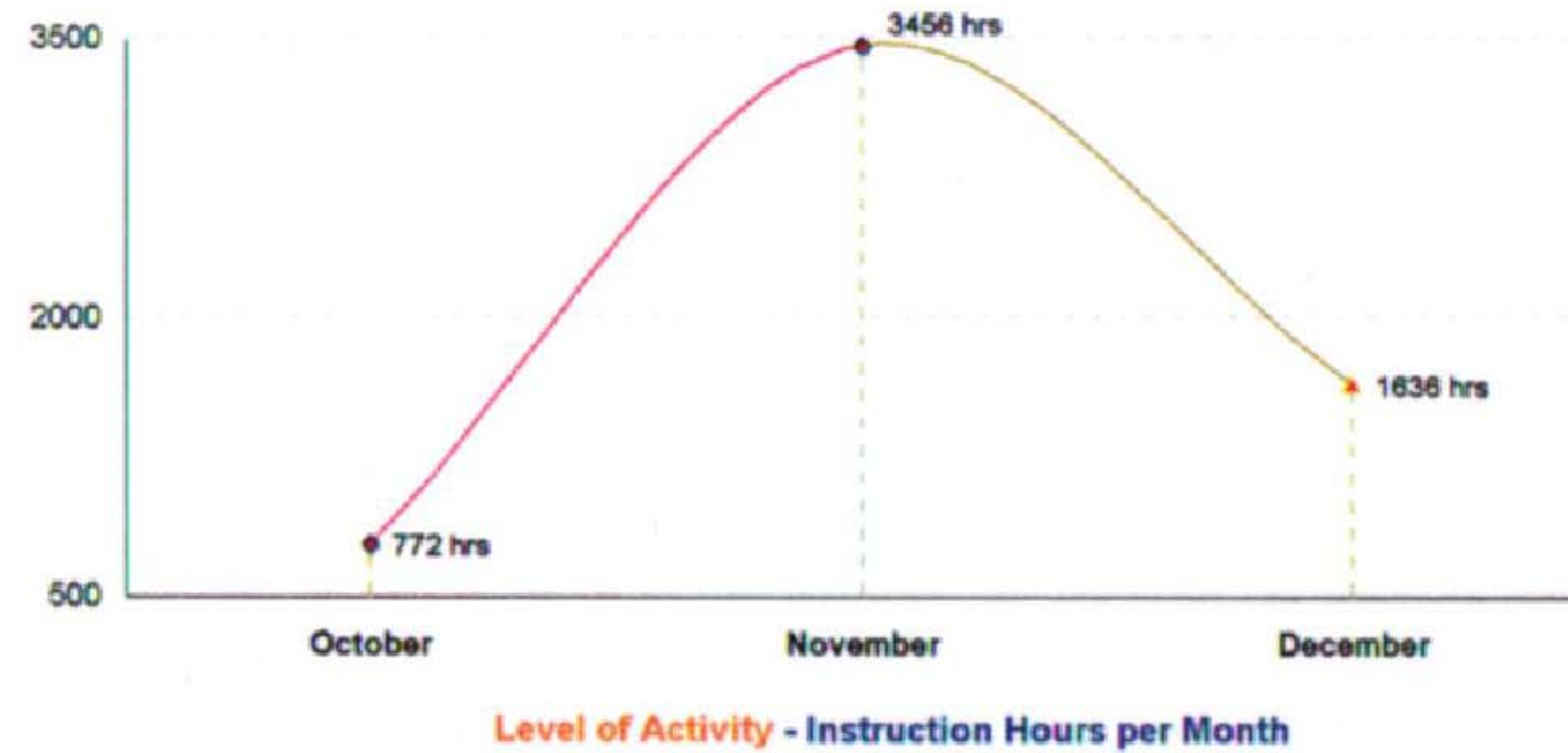
Hours of Training Per Month - Male / Female



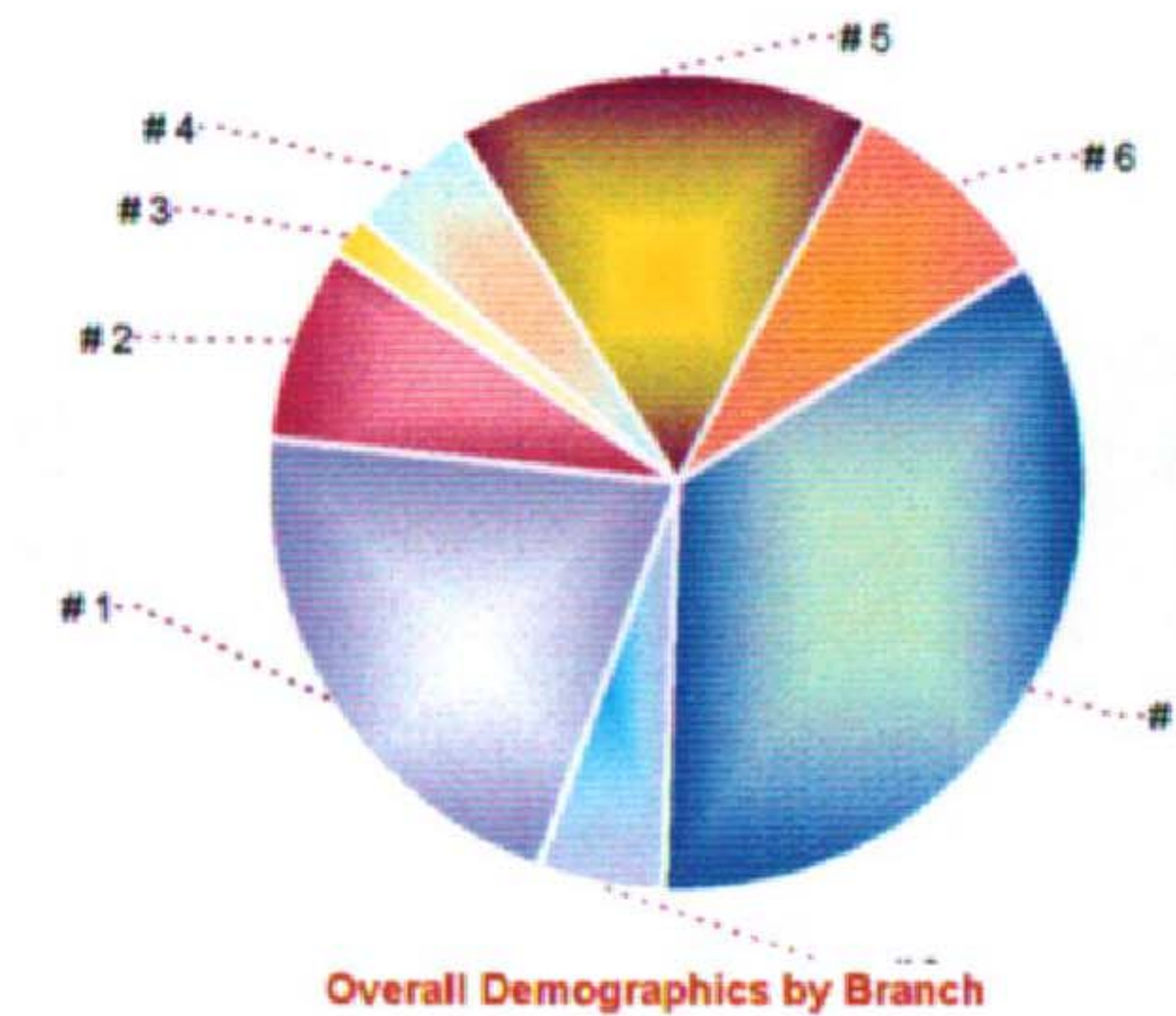
Hours of Instruction by Subject - Male / Female



United States Agency for International Development
West Bank / Gaza Mission
Accounting and Auditing Sector Program
Audit Training
Quarter 4 -2001



		Group 1	Group 2	Group 3	Group 4	Average	
# 1	Public Accounting	22%	24%	18%	20%	21%	Second
# 2	Import/ Export	8%	6%	8%	10%	8%	
# 3	Tourism	0%	3%	0%	3%	2%	
# 4	Manufacturing	4%	5%	5%	6%	5%	
# 5	Financial Services	18%	12%	20%	17%	17%	Third
# 6	Service	7%	8%	10%	8%	8%	
# 7	Public Sector	35%	38%	33%	32%	35%	First
# 8	Other	6%	4%	6%	4%	5%	
		100%	100%	100%	100%	100%	



**Palestinian Association of
Accountants and Auditors**

WILEY

The CPA's Guide to Professional Ethics

Earn
8
CPE credits

Dan M. Guy, CPA, PhD
D. R. Carmichael, CPA, CFE, PhD
Linda A. Lach, CPA

USAID
The US Agency for International Development
Accounting and Auditing Sector Program

دليل المحاسب المهني

للقواعد
الأخلاقية



The CPA's Guide to Professional Ethics

جمعية مدققي الحسابات
القانونيين الفلسطينيين



PREFACE

The CPA's Guide to Professional Ethics will help CPAs, both in public practice and not in public practice, to understand and apply the guidance on ethics. It is designed to be a comprehensive and integrated analysis of ethics requirements that is easy to read and easy to use.

The book integrates the various requirements of the AICPA's Code of Professional Conduct, the SEC, the Independence Standards Board, the Department of Labor, the GAO's Yellow Book, and state societies and state boards. The book also contains information on ethical standards for consulting and tax services, and provides a clear and concise analysis of international ethics requirements.

The book provides invaluable guidance on how a CPA should respond to an ethics investigation. An overview of the Joint Ethics Enforcement Process is presented, along with steps to take if selected for disciplinary action.

The book is presented using the Information Mapping format. This format separates information into small units based on purpose or function for the reader, rather than by topic. It allows a reader to either go through the book in detail or scan quickly for relevant points to resolve an ethics question or issue. The format has been successfully used in hundreds of training, procedural, and reference manuals, in both paper and online modes.

The book includes numerous examples and graphics designed to illustrate complex ethics issues that CPAs and their firms face. Each chapter contains a section that provides guidance on the authoritative sources for the topics discussed in the chapter. The book also provides information on where CPAs can go to get more information on ethics issues. Finally, a glossary provides a quick reference for key definitions.

Low-cost self-study continuing education for 15 hours of CPE is included within the book.

The authors bring to this book over seventy years of experience of accounting and auditing, and the ethical issues involved in these disciplines. Mr. Guy and Mr. Camichael, both former service presidents at the AICPA, have served as consultants to the SEC on ethical issues, represented CPAs in state board of accountancy ethics investigations, and testified as experts on ethical matters. Ms. Lach adds her expertise as the former director of professional development at the AICPA, responsible for all of the AICPA's continuing education programs.

This edition of the book is current through all pronouncements issued as of October 31, 2000. Updates will be provided on the John Wiley & Sons, Inc. at website www.wiley.com/ethics within thirty days of the issuance of a new pronouncement.

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36	Rule 503—Commissions and Referral Fees
37	Rule 505—Form of Organization and Name
38	Part E Other Ethics Guidance
39	Statements on Standards for Tax Services (SSTS) and Interpretations
40	Statement on Standards for Consulting Services
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تمهيد

يساعد دليل المحاسب المهني للقواعد الأخلاقية - كل من المحاسبين المهنيين المزاويلن للمهنة وغير المزاويلن للمهنة - لفهم وتطبيق الإرشادات لأخلاق المهنة. وقد صمم ليكون شاملا وحاويا لتحليلات ومتطلبات القواعد الأخلاقية والتي يمكن قراءتها واستخدامها بسهولة.

ويحتوي الكتاب على المتطلبات العديدة لقواعد السلوك المهني لكل من المعهد الأمريكي للمحاسبين القانونيين، مؤسسة الأوراق المالية، مجلس معايير الاستقلالية، مكتب العمل، الكتاب الأصغر لمعايير التدقيق الحكومية وجمعيات ومجالس المحاسبة في الولايات. كما يحتوي الكتاب أيضا على معلومات تتعلق بمعايير أخلاق المهنة للاستشارات والخدمات الضريبية كما تقدم تحليلا مختصرا وواضحا حول متطلبات القواعد الأخلاقية العالمية.

كما ويقدم الكتاب إرشادات قيمة حول كيفية تصرف المحاسب المهني للرد على تحقيق أخلاقي. كما تم أيضا تقديم نظرة عامة حول عملية التطبيق المشتركة في الأخلاقيات المهنية بالإضافة إلى خطوات يجب اتخاذها في حالة التعرض لعملية انضباط.

ينظم هذا الكتاب المعلومات مقسمة إلى أجزاء صغيرة بالاعتماد على هدف وغاية القارئ وليس على أساس الموضوع. وهذا الشكل يسمح للقارئ إما بقراءته بشكل كامل و بالتفصيل أو يبحث بشكل سريع عن النقاط التي تهمة لحل موضوع أو سؤال يتعلق بالأخلاق المهنية. لقد تم استخدام هذا النمط بشكل ناجح في منات النشرات التدريبية والإجرائية والمراجع وبشكلها الورقي والإلكتروني.

ويحتوي هذا الكتاب على العديد من الأمثلة والتصاميم التي توضح مجموعة من المواضيع الأخلاقية التي تواجه كل من المحاسبين المهنيين وشركاتهم. وتحتوي كل وحدة على قسم يشير إلى المراجعيات الرسمية حول الموضوع الذي تم شرحه في الوحدة. كما ويحتوي الكتاب على معلومات لتوجيه المحاسبين للأماكن التي يمكن التوجه إليها للحصول على معلومات إضافية حول مواضيع الأخلاق المهنية. وأخيرا تم إعداد بيان بمعاني المصطلحات الرئيسية بحيث يمكن الرجوع إليها بسرعة.

برامج التعليم المهني المستمر - الدراسة الذاتية- ذات التكلفة المنخفضة لثمانية ساعات موجود أيضا في هذا الكتاب.

ويحتوي هذا الكتاب على جميع الإقرارات والأحكام الصادرة حتى تاريخ 31 أكتوبر 2000، وبالإمكان الحصول على التحديثات بزيارة الموقع ل John Wiley & Sons, Inc على الإنترنت www.wiley.com/ethics وذلك في غضون 30 يوما من تاريخ إصدار الإعلان.

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3	تطبيق المتطلبات الأخلاقية - ما على العضو معرفته
الجزء (ب) مراجعة عامة على الاستقلالية، النزاهة والموضوعية	
4	أهمية الاستقلالية
5	المفاهيم الأساسية للقاعدة 101، "الاستقلالية" والقاعدة 102، "النزاهة والموضوعية"
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9	المصلحة المالية المباشرة وغير المباشرة بالعملاء
10	المصالح المالية مع غير العملاء والذين تربطهم علاقة بالعملاء
11	ممارسي المهنة القدامى
12	الأتعاب غير المدفوعة
13	أداء خدمات أخرى للعملاء
14	العلاقات التجارية: الاستشارات الخاصة المشتركة، الاتفاقيات التعمودية، وثائقيات التناجز
15	الاتفاقيات من وإلى العملاء
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28	القاعدة30- سرية المعلومات الخاصة بالعملاء
29	القاعدة302- الأتعاب المشروطة
30	القاعدة501- الأعمال الخسازة بالسمعة
31	القاعدة502- الإعلان والأساليب الأخرى لاجتذاب العملاء
32	القاعدة503- العوالات وأتعاب التحويلات
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الملحق (ج) قواعد مؤسسة الأوراق المالية المقترحة حول الاستقلالية
برامج للتعليم المهني المستمر - الدراسة الذاتية -.

United States Agency for International Development

West Bank / Gaza Mission

Accounting and Auditing Sector Program

Quarterly Report

Q 4 – 2001

October 01 thru December 31, 2001

- **Educational Reform**

- **Activity Charts**

- ♦ Gaza Area Universities

- ♦ West Bank Area Universities

- **Course Work.**

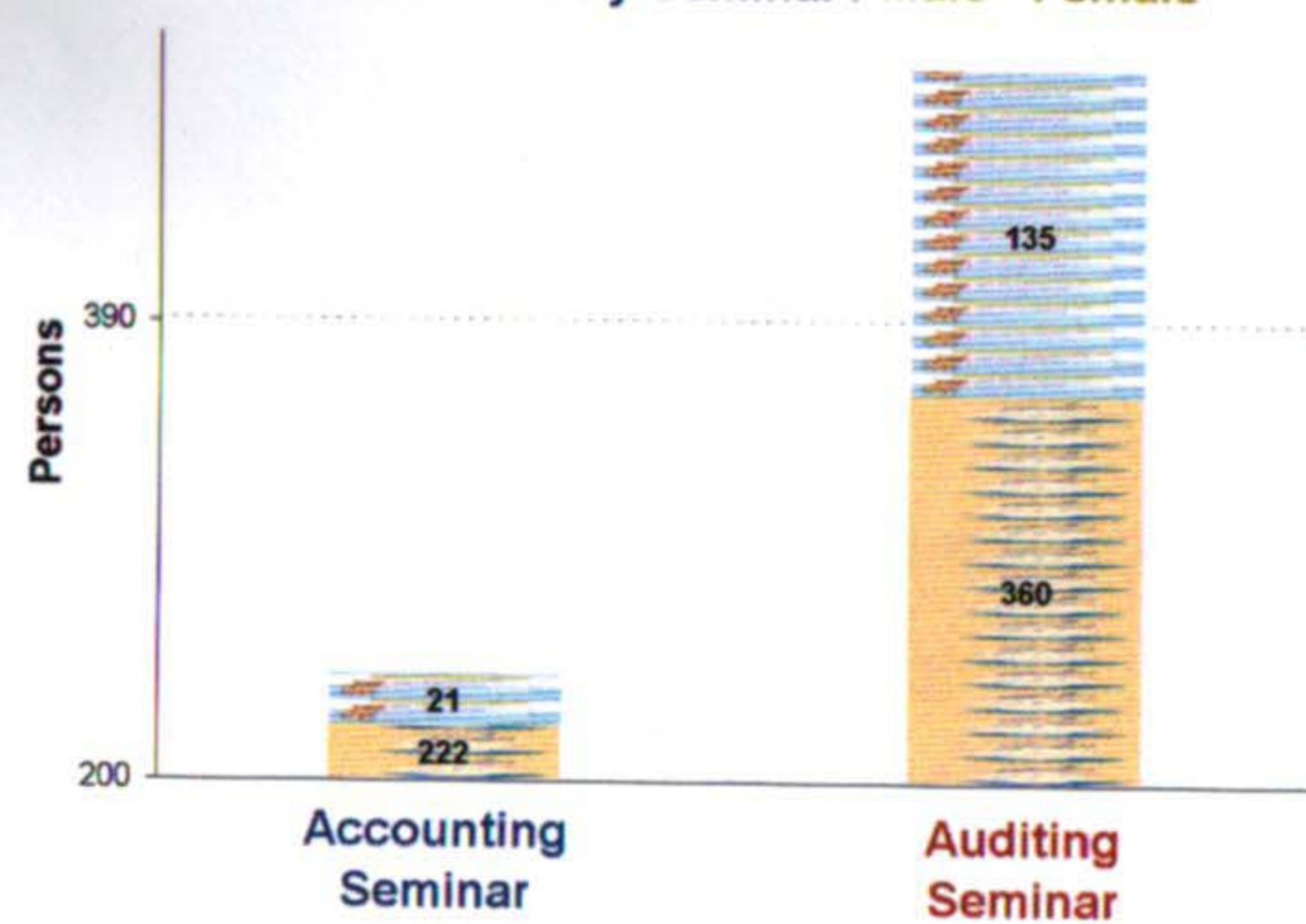
- ♦ Course outline Finance # 230 -
“Principles of Finance”

	Male	Female	Total
Al Quds University	161	16	177
Al-Azhar University	319	41	360
Islamic University	102	99	201
	582	156	738

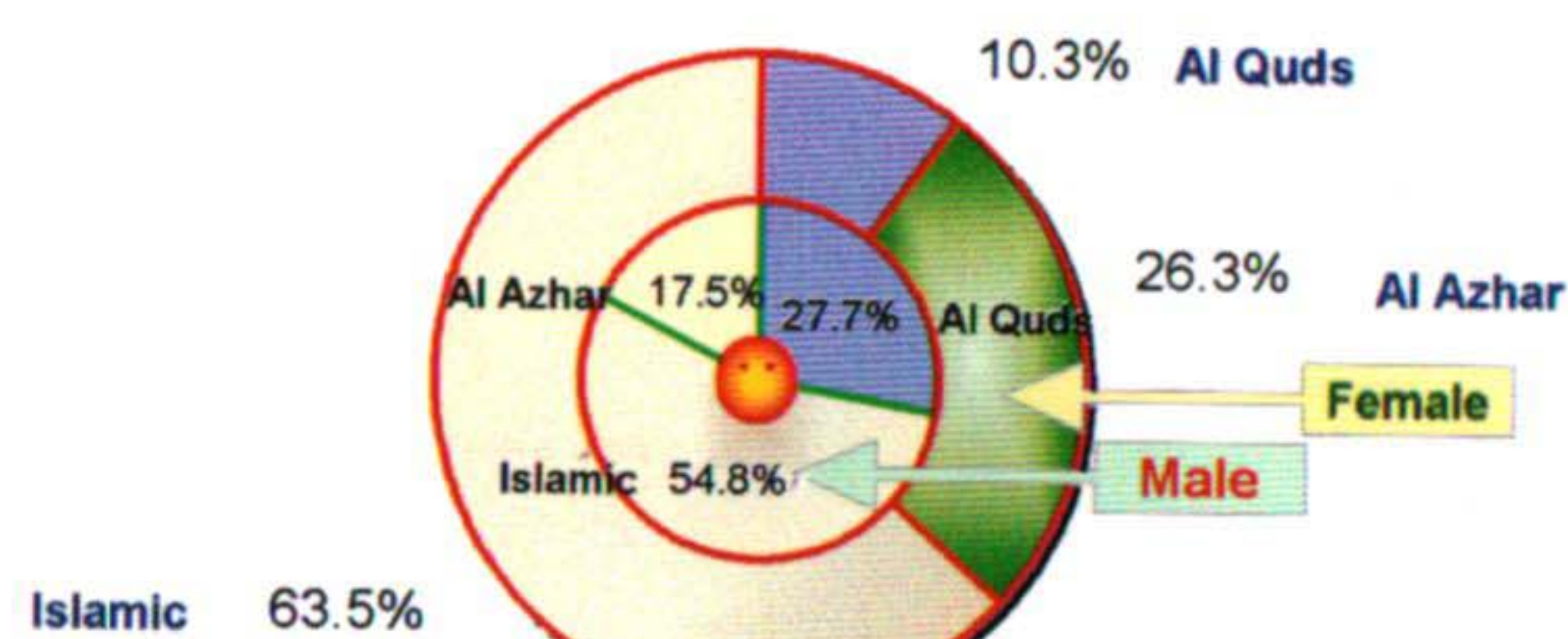
Accounting Seminar	222	21	243
Auditing Seminar	360	135	495
	582	156	738

2001 S2	222	21	243
2001 SS	258	36	294
2002 S1	102	99	201
	582	156	738

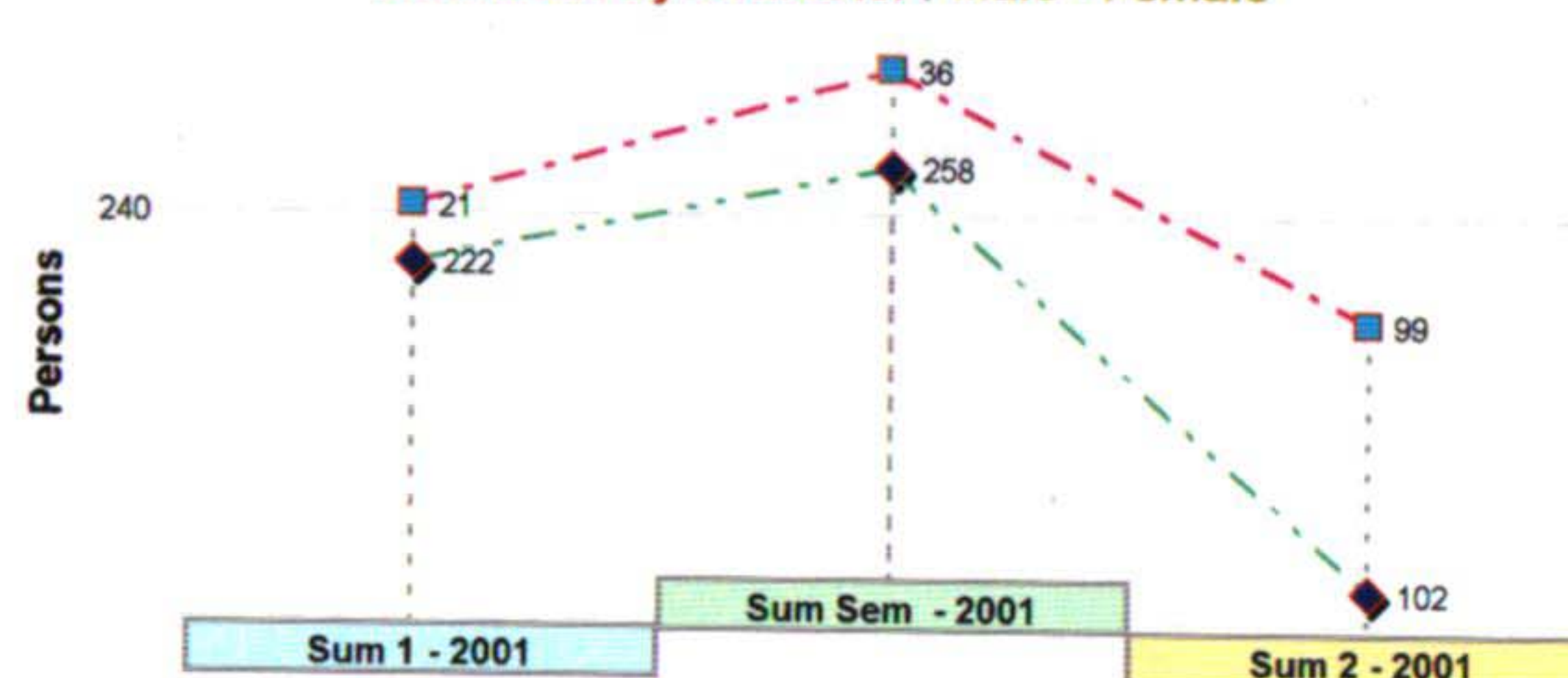
Attendees by Seminar / Male - Female



Overview by Institution - Male / Female



Attendees by Semester / Male - Female

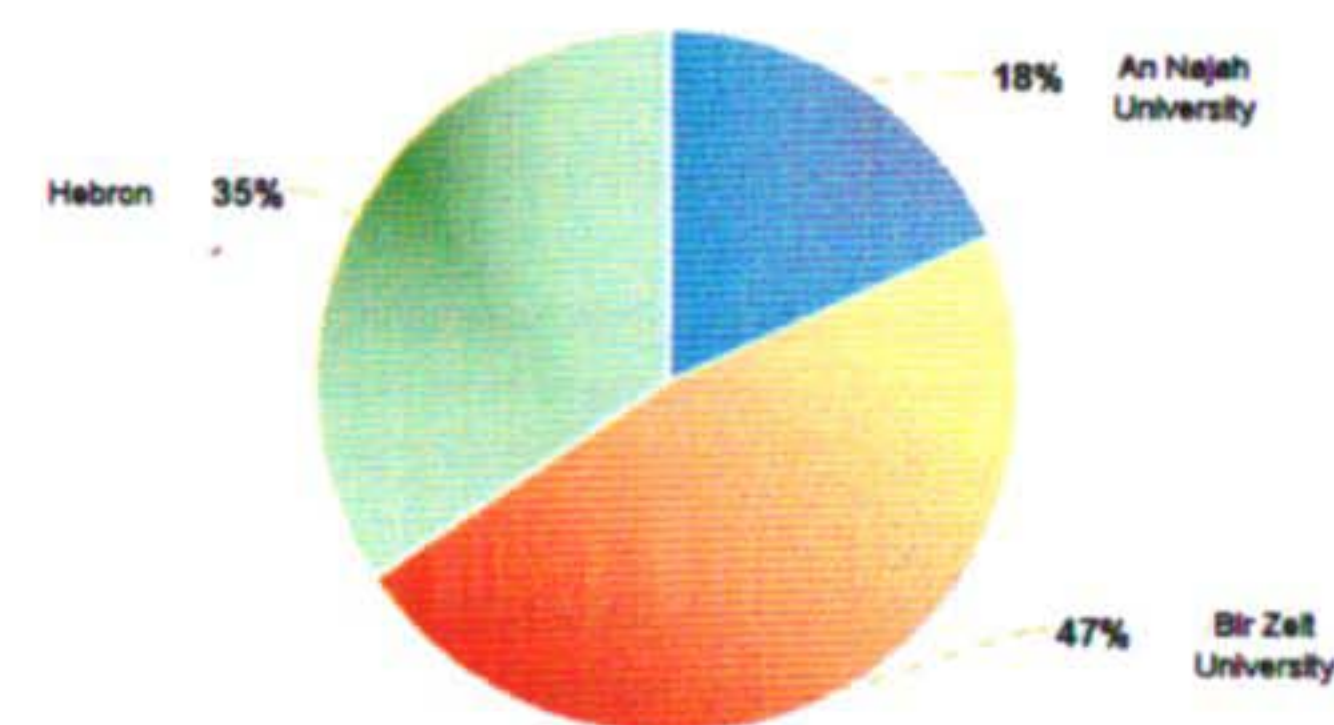


United States Agency for International Development
West Bank / Gaza Mission
Accounting and Auditing Sector Program
University Activity
West Bank Schools
Quarter 4 -2001

Students by Type of Offering - Male / Female



Students by University



	Male	Female	Total
2000	8	3	11
2001	146	72	218
2002	29	21	49
	182	96	278

An Najah University	35	15	50
Bir Zeit University	77	55	132
Hebron University	70	28	98
			278

Accounting Seminar	25	14	39
Auditing Seminar	157	82	239
			278

Level at University					
2nd	3rd	4th	Grad	Prof.s	
0	0	11	0	0	
9	68	127	7	7	
3	19	27	0	0	

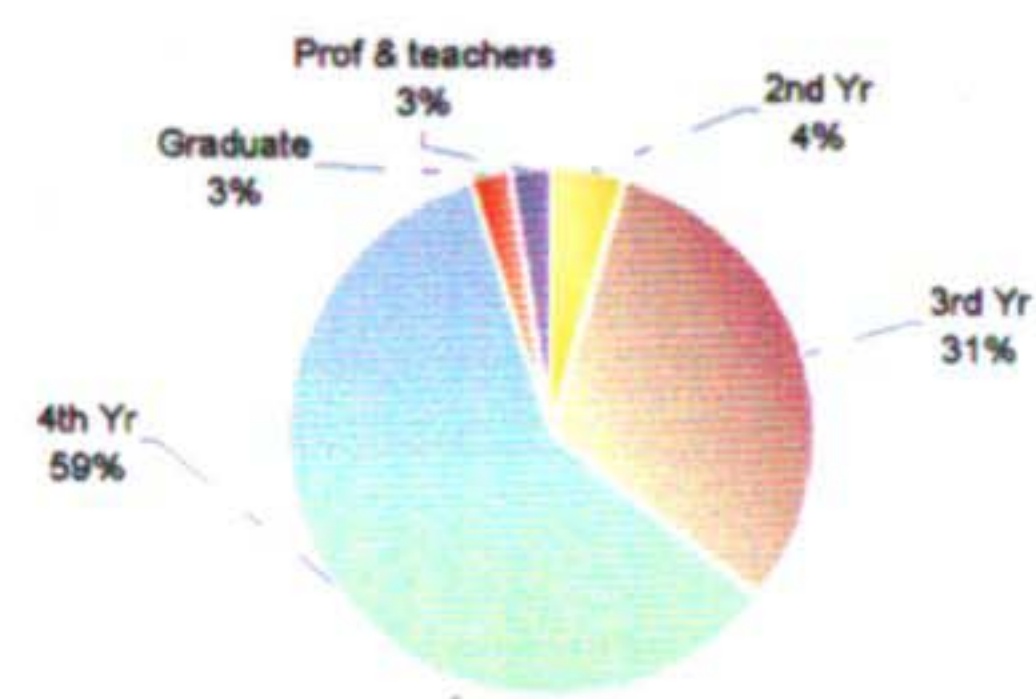
0	3	47	0	0	
4	60	68	0	0	
8	24	50	7	7	

4	22	13	0	0	
8	65	152	7	7	

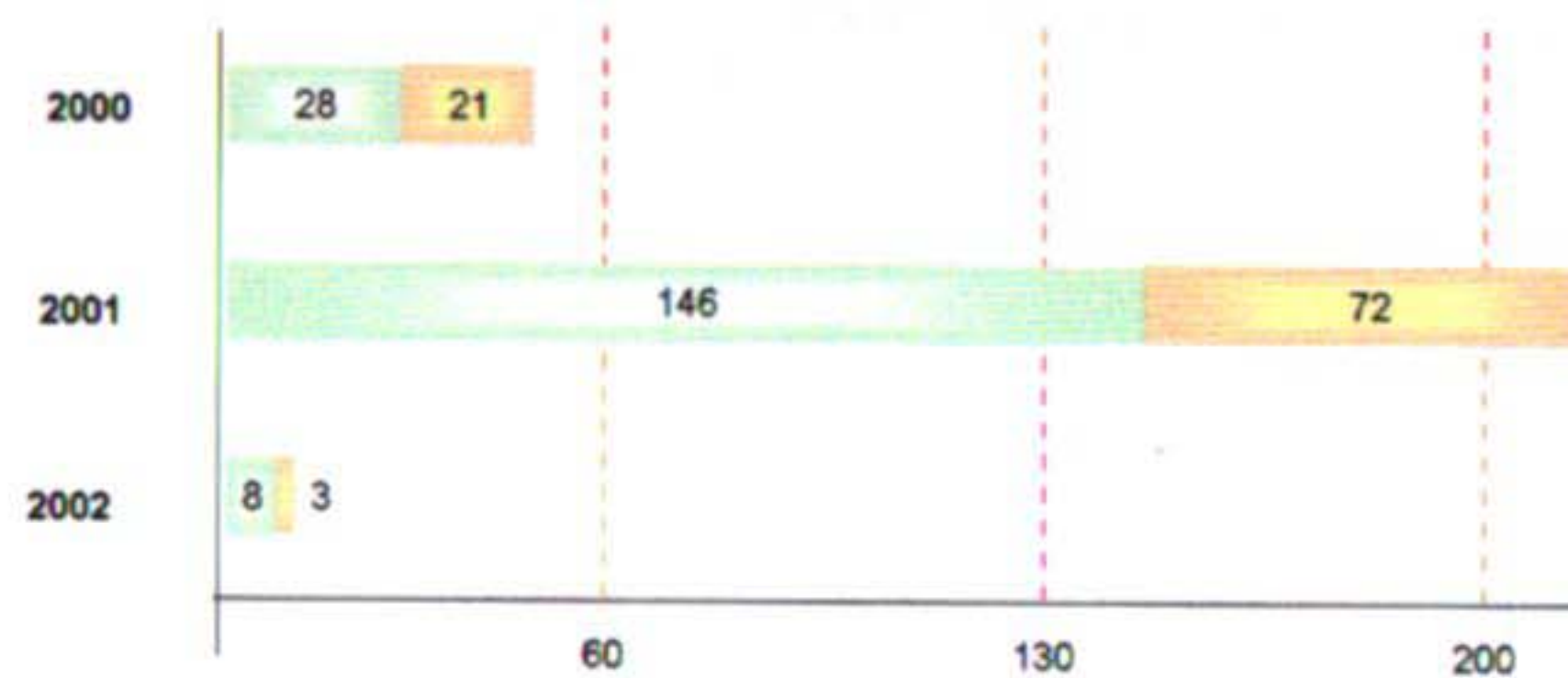


Hebron University

Demographics of Attendees



Students by Year - Male / Female



Finan. 230: Principles of Finance

Course Outline

Instructor:	Robert Viernum		
Assistant:		Mahmoud Radaha	
Co-coordinator:			Mahmoud Musleh
Office:	Awad Center, Suite 204	Awad Center, Suite 204	Awad Center, Suite 204
Telephone:	02- 296 4782/ 5751	02- 296 4782/ 5751	02- 296 4782/ 5751
Fax:	02 – 296 4898	02 – 296 4898	02 – 296 4898
E-mail:	Bviernum1@aol.com	mradaha@iasisa.com	mahmoud@iasisa.com
Class room	S-125 (First Floor), Faculty of Science		
Class hours:	10:00 – 10:50 Sunday, Monday & Wednesday		
Office hours:	By appointment (Just let us know when you'd like to talk)		
Language:	English & Arabic		

Course Description:

This course is designed to familiarize the students with the **basic knowledge of managerial finance** (or financial management) through a comprehensive coverage of financial analysis and its tools, internal financial control and its problems, financial planning and financing decision.

Since the field of finance is broad and dynamic, and it directly affects the lives of every person and every organization, where many areas for study and a large number of career opportunities are available in finance, the purpose of this course is to acquaint students with the study of finance and the role of financial manager in business organization.

Course Objectives:

The main objectives of this course are to develop:

- Understanding of the Scope of Managerial Finance and the key aspects of the firm's environment.
- Understanding of the relationship between International Accounting Standards (IAS) and Statements of Management Accounting (SMA) on financial Analysis
- Understanding of the main financial concepts; Time Value of Money, Risk and Return and Bond and Stock Valuation, Auditor's Reporting and the influence of International Standards on Auditing (ISAs).
- Understanding of the concepts can be used to minimize the firm's Cost of Capital and maximize its owners' wealth.
- Financial Planning Skills.

Expectations:

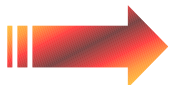
Students are expected to:

- Attend all classes;
- Read the assigned materials before classes;
- Participate in class discussion;
- Think creatively, do not memorize;
- Learn to apply the learned technique on real-live situations;
- Attend all exams, as scheduled;
- Not to request a make-up exam, except in case of emergency, with advance notice when possible.

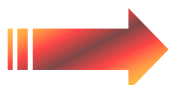
Make full use of the Library resources available

**Required
Texts:**

Gitman Lawrence, Principles of Managerial Finance, Brief Edition, Addison – Wesely, NY.



Additional material will include the pronouncements by the International Accounting Standards Board (IASB). In addition students should endeavor to read finance and accounting journals. Selected International Accounting Standards, International Standards on Auditing, and Standards of Management Accounting will be distributed at lectures.



Course slides – Soft and Hard copies of the handouts - Produced by the USAID - Accounting & Auditing Sector Program. For any comments or suggestions please call the course Co-ordinator Mr. **Mahmoud Musleh** at 059-273647.

Gitman Lawrence, [Principles of Managerial Finance](#), Brief Edition, Addison – Wesely, NY.

**Optional
Materials:**

[Palestinian Society of Certified Public Accountants, International Standards on Auditing \(Arabic\)](#). (PSCPA, 2001)

**Useful Web
Sites:**

Palestinian Accountants and Auditors Association
<http://www.paaa.net>

A useful site to consult is the International Accounting Standards Committee site <http://www.iasc.org.uk/> from which you can download the full texts of IASC exposure drafts and summaries of IASs.

IFAC--International Federation of Accountants
<http://www.ifac.org>

Prerequisites:

Graduate standing or permission of the department

**Learning
approach:**

This course will be taught by way of lectures. There will be one lecture (up to 50 minutes) per day for 48 days, giving a total of **40 contact hours**. All students are expected to attend all classes. The lectures will indicate the main areas and concepts that you are expected to master during the course. In line with a pro-active and independent learning approach, students are expected to read the relevant chapters of the main text or supplementary text before attending class. Classroom sessions will not be used for traditional one-way lecturing. Instead, classroom time will be more productively used for discussion of issues, problems and students' queries. A **10%** weight age for student assessment will be allocated to class participation in order to encourage active class discussions.

**Course
policies:**

- All students are required to adhere to University, College and department Policies.
- A student who misses a test or fails to submit an assignment on the due date will receive a grade of zero on that portion of the course.
- Absences: students who are absent from class should consult a classmate or the instructor to determine what occurred in class during their absence. Students who are not in class cannot receive any credit for in-class assignments given during their absence.
- Cheating and plagiarism. No credit will be granted for any examination or assignment on which a student has cheated or has plagiarized the work of others.

**Course
Grades:**

Total points available include:	Grade
First hour exam	15%
Second hour exam	15%
Third hour exam	15%
Comprehensive Final	40%
Class Participation, and homework	15%
Total	100%

Exams:

The first, second and third hour exams are scheduled (dates indicated on the next page of the schedule). The comprehensive final exam will be given during finals week on the date indicated in the final exam schedule.

No make-up exams will be given. If you miss the first, the second or the third hour exam, you will be assigned a grade of zero unless you present sufficient evidence that the exam was missed because of extenuating circumstances beyond your control. In that event, you will be assigned the same percentage score for the missed exam as you earn on the comprehensive final exam. If you miss the final exam, you will receive a zero.

Schedule:

The following lecture outline provides an overview of the topics that may be studied in this course. It is possible that some of these topics may not be covered; it is also possible that other topics may be added ... so check with the instructor periodically.

No.	Week	Day	Date	Topic
1	Week 1	Saturday	Sept. 22	Introduction to Manag. Fin.
2		Monday	Sept. 24	Introduction to Manag. Fin.
3		Wednesday	Sept. 26	Framework of IAS
4	Week 2	Saturday	Sept. 29	Instit., Sec., Markets & Rates
5		Monday	Oct. 1	Instit., Sec., Markets & Rates
6		Wednesday	Oct. 3	Instit., Sec., Markets & Rates
7	Week 3	Saturday	Oct. 6	Instit., Sec., Markets & Rates
8		Monday	Oct. 8	F.S Analysis
9		Wednesday	Oct. 10	F.S Analysis,
10	Week 4	Saturday	Oct. 13	F.S Analysis
11		Monday	Oct. 15	F.S Analysis, IAS # 1
12		Wednesday	Oct. 17	F.S Analysis, IAS # 1
13	Week 5	Saturday	Oct. 20	Instit. Of Mang. Acct. (IMA) Inst. Of Cert. Fin'l Analysts (ICFA)
14		Monday	Oct. 22	First Hour Exam
15		Wednesday	Oct. 24	Time Value of Money
16	Week 6	Saturday	Oct. 27	Time Value of Money
17		Monday	Oct. 29	Time Value of Money
18		Wednesday	Oct. 31	Time Value of Money
19	Week 7	Saturday	Nov. 3	Time Value of Money
20		Monday	Nov. 5	Stmts on Mgmt. Acct. (SMA)
21		Wednesday	Nov. 7	Leverage & Capital Struct.
22	Week 8	Saturday	Nov. 10	Leverage & Capital Struct.
23		Monday	Nov. 12	Leverage & Capital Struct.
24		Wednesday	Nov. 14	Leverage & Capital Struct.
25	Week 9	Saturday	Nov. 17	Leverage & Capital Struct.
26		Monday	Nov. 19	Financial Planning
27		Wednesday	Nov. 21	Financial Planning
28	Week 10	Saturday	Nov. 24	Financial Planning
29		Monday	Nov. 26	Financial Planning
30		Wednesday	Nov. 28	Stmts on Mgmt. Acct. (SMA)

CMA
CFM
CFA

#4A
#4M

#1B
#4V

31		Saturday	Dec. 1	Financial Planning	
32	Week 11	Monday	Dec. 3	Second Hour Exam	
33		Wednesday	Dec. 5	Net Working Capt. & STF	
34	Week 12	Monday	Dec. 17	Net Working Capt. & STF	
35		Wednesday	Dec. 19	Net Working Capt. & STF	
36	Week 13	Wednesday	Jan. 2	Net Working Capt. & STF	
37		Saturday	Jan. 5	Stmts on Mgmt. Acct. (SMA)	#4H #5A
38	Week 14	Monday	Jan. 7	Cash & Market. Sect	
39		Wednesday	Jan. 9	Cash & Market. Sect., IAS 7	
40		Saturday	Jan. 12	Cash & Market. Sect., IAS 7	
41	Week 15	Monday	Jan. 14	Cash & Market. Sect	
42		Wednesday	Jan. 16	Stmts on Mgmt. Acct. (SMA)	#1B #4V
43		Saturday	Jan. 19	Third Hour Exam	
44	Week 16	Monday	Jan. 21	AIR & Inventory	
45		Wednesday	Jan. 23	AIR & Inventory	
46		Saturday	Jan. 26	AIR & Inventory, IAS # 2	
47	Week 17	Monday	Jan. 28	Stmts on Mgmt. Acct. (SMA)	#4K #4P
48		Wednesday	Jan. 30	AIR & Inventory	

Institute of Management Accountants

Statements on Management Accounting

Numeric Index

1A	Definitions of Management Accounting	Volume #1
1B	Objectives of Management Accounting	Volume #1
1C	Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management	Volume #1
1D	The Common Body of Knowledge of Management Accountants	Volume #1
1E	Education for Careers in Management Accounting	Volume #1
2A	Management Accounting Glossary	Volume #1
4A	Cost of Capital	Volume #1
4B	Allocation of Service and Administrative Costs	Volume #1
4C	Definition and Measurement of Direct Labor Cost	Volume #1
4D	Measuring Entity Performance	Volume #1
4E	Definition and Measurement of Direct Materials Costs	Volume #1
4F	Allocation of Information Systems Cost	Volume #1
4G	Accounting of Indirect Production Costs	Volume #1
4H	Uses of the Cost of Capital	Volume #1
4I	Cost Management for Freight Transportation	Volume #2
4J	Accounting for Property, Plant and Equipment	Volume #2
4K	Cost Management for Warehousing	Volume #2
4L	Control of Property, Plant and Equipment	Volume #2
4M	Understanding Financial Instruments	Volume #2
4N	Management of Working Capital : Cash Resources	Volume #2
4O	The Accounting Classification of Real Estate Occupancy Costs	Volume #2
4P	Cost Management for Logistics	Volume #2
4Q	Use and Control of Financial Instruments by Multinational Companies	Volume #2
4R	Managing Quality Improvements	Volume #2
4S	Internal Accounting and Classification of Risk Management Costs	Volume #3
4T	Implementing Activity-Based Costing	Volume #3
4U	Developing Comprehensive Performance Indicators	Volume #3
4V	Effective Benchmarking	Volume #3
4W	Implementing Corporate Environmental Strategies	Volume #3
4X	Value Chain Analysis for Assessing Competitive Advantage	Volume #3
4Y	Measuring the Cost of Capacity	Volume #3
4Z	Tools and techniques of Environmental Accounting for Business Decisions	Volume #3
4AA	Measuring and Managing Shareholder Value Creation	Volume #4
4BB	The Accounting Classifications of Workpoint Costs	Volume #4
4CC	Implementing Activity-Based Costing: Avoiding the Pitfalls	Volume #4
4DD	Tools and Techniques for Implementing Integrated Performance Management Systems	Volume #4
4EE	Tools and Techniques for Implementing ABC/ABM	Volume #4
4FF	Implementing Target Costing	Volume #4
4GG	Tools and Techniques for Implementing Target Costing	Volume #4
4HH	Theory of Constraints (TOC) Management System Fundamentals	Volume #4
4II	Implementing Integrated Supply Chain Management for Competitive Advantage	Volume #5
4JJ	Tools and Techniques for Implementing Integrated Supply Chain Management	Volume #5
4KK	Implementing Lean Production Fundamentals	Volume #5
4LL	Implementing Capacity Cost Management Systems	Volume #5
4MM	Designing an Integrated Cost Management System for Driving Profit and Organizational Performance	Volume #5
4NN	Implementing Process Management for Improving Products and Services	Volume #5
4OO	Understanding and Implementing Internet E-Commerce	Volume #5
4PP	Implementing Automated Workflow Management	Volume #6
5A	Evaluating Controllership Effectiveness	Volume #6
5B	Fundamentals of Reporting Information to Mangers	Volume #6
5C	Managing Cross-Functional Teams	Volume #6
5D	Developing Comprehensive Competitive Intelligence	Volume #6
5E	Redesigning the Finance Function	Volume #6
5F	Tools and Techniques for Redesigning the Finance Function	Volume #6
5G	Implementing Shared Service Center	Volume #6

United States Agency for International Development

West Bank / Gaza Mission

Accounting and Auditing Sector Program

Quarterly Report

Q 4 – 2001

October 01 thru December 31, 2001

- **Regulatory Reform**

- Professional Standards

- ◆ Accounting Standards Status

- PSCPA Quarterly Journal – Q4/2001

- ◆ English Translation - Index and
Selected articles

- IAS – A Step Towards

- Developing the Profession

- The Status of Accounting and

- Auditing Professions in

- Palestine under the

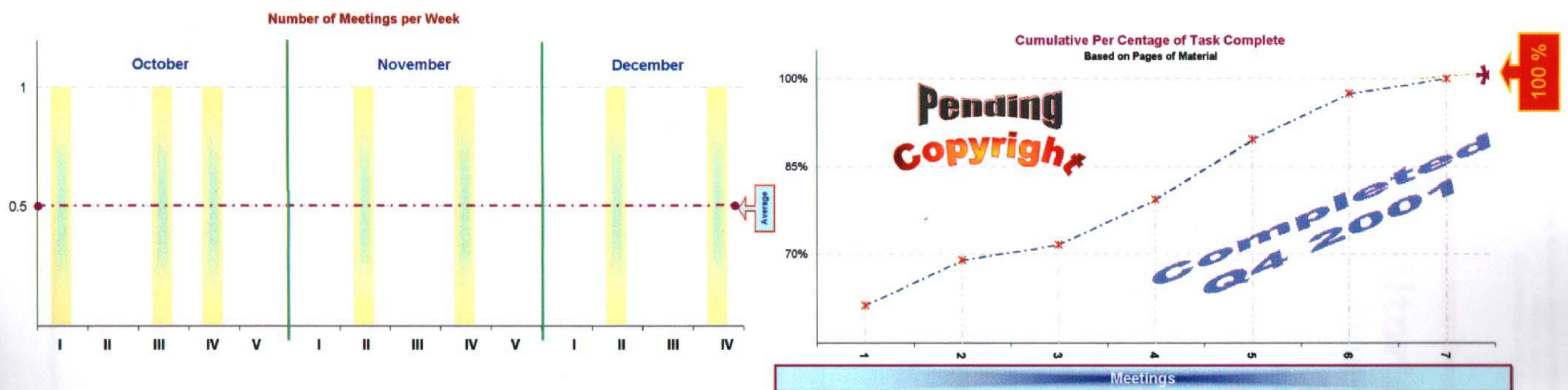
- Legislations Governing the

- Profession

- ◆ Magazine Specimen

United States Agency for International Development
Accounting and Auditing Sector Program
West Bank / Gaza Mission

Analysis of Accounting Standards Adaptation Process Activity
Quarter Four / 2001



35 International Accounting Standards - Plus the Framework 17 Standing Interpretations Committee Documents 1126 Page

Status		
Done	Frame	Framework for Prep. and Presentation of Financial Statements
Done	IAS 01	Presentation of Financial Statements
Done	IAS 02	Inventories
Superseded	IAS 04	Depreciation
Done	IAS 07	Cash Flow
Done	IAS 08	Net P/L for the Period, Fund. Errors and Chges in Acctg Policies
Done	IAS 10	Contingencies and Events Occurring After the B. S. Date
Done	IAS 11	Construction Contracts
Done	IAS 12	Income Taxes
Done	IAS 14	Segment Reporting
Done	IAS 15	Information Reflecting the Effects of Changing Prices
Done	IAS 16	Property, Plant and Equipment
Done	IAS 17	Leases
Done	IAS 18	Revenue
Done	IAS 19	Employee Benefits
Done	IAS 20	Acctg for Gov. Grants & Disc. of Government Assistance
Done	IAS 21	The Effects of Changes in Foreign Exchange Rates
Done	IAS 22	Business Combinations

Status		
Done	IAS 23	Borrowing Costs
Done	IAS 24	Related Party Disclosure
Superseded	IAS 25	Accounting for Investments
Done	IAS 26	Acctg and Reporting by Retirement Benefit Plans
Done	IAS 27	Consolidated F. S. and Acctg for Investments in Subs
Done	IAS 28	Acctg for Investments in Associates
Done	IAS 29	Financial Reporting in Hyperinflationary Economies
Done	IAS 30	Disclosure in the FS of Banks and Similar Financial Institutions
Done	IAS 31	Financial Reporting of Interests in Joint Ventures
Done	IAS 32	Financial Instruments: Disclosure and Presentation
Done	IAS 33	Earnings Per Share
Done	IAS 34	Interim Reporting
Done	IAS 35	Discontinuing Operations
Done	IAS 36	Impairment of Assets
Done	IAS 37	Provisions, Contingent Liabilities and Contingent Assets
Done	IAS 38	Intangible Assets
Done	IAS 39	Financial Instruments: Recognition and Measurement
Done	IAS 40	Investment Properties

Status		
Done	SIC 1	Consistency - Different Cost Formulas for Inventories
Done	SIC 2	Consistency - Capitalization of Borrowing Costs
Done	SIC 3	Elimination of Unrealized Profits and Losses on Transactions with Associates
Done	SIC 5	Classification of Financial Instruments - Contingent Settlement Provisions
Done	SIC 6	Cost of Modifying Existing Software
Done	SIC 7	Introduction of the Euro
Done	SIC 8	First Time Application of IASs as the Primary Basis of Accounting
Done	SIC 9	Business Comb. - Classification either as Acquisitions or Uniting of Interests
Done	SIC 10	Government Assistance - No Specific Relation to Operating Activities
Done	SIC 11	ForEx - Capitalization of Losses Resulting from Severe Currency Devaluations
Done	SIC 12	Consolidation - Special Purpose Entities
Done	SIC 13	Jointly Controlled Entities - Non-Monetary Contributions by Ventures
Done	SIC 14	Prop., Plant and Eq. - Compensation for the Impairment or Loss of Items
Done	SIC 15	Operating Leases - Incentives
Done	SIC 16	Share Capital - Reacquired Own Equity Instruments (Treasury Shares)
Done	SIC 17	Equity - Costs of an Equity Transaction
Done	SIC 18	Consistency - Alternative Methods

Organisational

Auditor's Magazine

4th Quarter Edition

2001

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Attached:

A translation for article # 6

A translation for article # 3

For an English translation for any of the other articles
in the magazine

please send your fax

00972(02) 240 81 83 or 00972 (0)8 282 62 11

International Standards on Auditing A Step Toward Developing the Profession

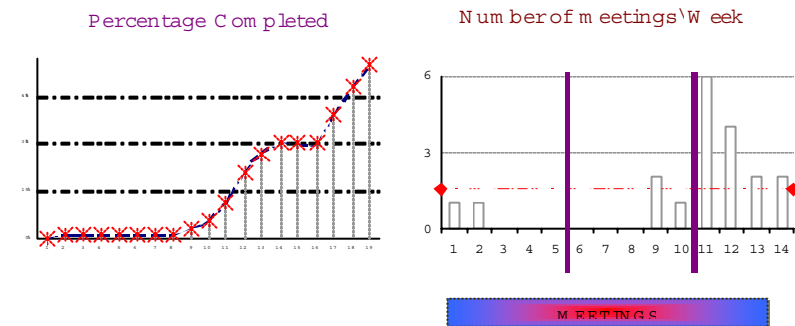
The Palestinian Society for Certified Public Accountants decision¹ to adapt the International Standards on Auditing to be applicable in Palestine was a result of extensive efforts aimed to develop the Audit Profession in Palestine.

During the long occupation years, the Audit Profession suffered from the intended ignorance from the occupation departments and systems, these departments made sure to stop any kind of relationships between the professional accountants in public practice in Palestine and the international organizations which develop the profession and establish its standards and rules to be applied by all the auditors in the world, from here was the occupation departments insistence on prohibiting the establishment of professional body includes all the auditors in one frame since all applications submitted by the auditors in this regard to establish an auditors society were rejected. In spite of this fact, the auditors in Palestine formed a basis for such a frame which was developed to be the Palestinian Society for Certified Public Accountants.

From the first minute of establishing the Auditors Society, the Board of Directors took the responsibility to put program aimed to enhance the level of the Profession in Palestine by forming specialized committees and establishing work mechanisms, systems and goals for these committees. One of the Committees was the Auditing Standards Committee, which was formed by a Board of Directors decision in July 2000.

The adaptation of the International Standards on Auditing with the Palestinian status was the principal task assigned to this Committee, and in cooperation with the Auditing and Accounting Sector Program (financed by the United States Agency for International Development) the Committee started its work. The Committee put a timetable to achieve the adaptation of the International Standards on Auditing published by the International Federation of Accountants (IFAC).

It was planned according to the timetable that the Committee starts its activities in the beginning of 2001, but due to the new political situation started with the second intifada the Committee couldn't hold meetings giving that 2 of the Committee's members are from Gaza, 1 from Jerusalem, 1 from Ramallah and 1 from Jenin. Accordingly the only way to have the Committee's meeting was through the Conference Call between three locations; the Project's office in Ramallah, the Society's office in Gaza and Al-Shamali office (Jenin member of the Committee) in Jenin. The Committee finished during the first three months from April\2001 to June\2001 55% of the International Standards on Auditing published by the International Federation of Accountants till 1\7\1999, the rest of the Standards was finished during the next three months from July\2001 to September\2001 as per the below chart.



After finishing the adaptation process and review for the materials the printing process for a book containing these standards was completed and the book was published under the name of "International Standards on Auditing – Arabic copy applicable in Palestine", the book is available now with the Society's representatives in all cities.

¹ See the Board of Directors of the Palestinian Society of Certified Public Accountants decision "Attachment 1".



Copy of the first copy of the
International Standards on Auditing
book published by the ISA
Committee in the Palestinian
Society for Certified Public
Accountants.

Finishing the adaptation process doesn't mean that the work of the Society and its Board of Directors is over, since programs should be designed to support the adaptation of these standards to make it applicable and usable by the members of the Society², accordingly the Society did and will do several steps aiming to achieve this objectives like:

First: Issuing a decision to adapt the International Standards on Auditing

In the Board of Directors of the Society and its administrative bodies meeting in 9 September 2001, a decision was taken by all to adapt the International Standards on Auditing and the pronouncements of the Code of Ethics published by the International Federation of Accountants (IFAC), this decision was announced in the main newspapers in the country for two days 24 & 25 October 2001.

² The Book includes all the standards published by the International Federation of Accountants till 1999, see attachment # 2 "list with the standards included in the book".

Second: Continuing Professional Education

In this regard the Society worked through the Continuing Professional Education Committee on holding number of courses in cooperation and coordination with the Accounting and Auditing Sector Program financed by the United States Agency for International Development (USAID), part of this program of courses was done during the first half of the year 2001 in the same time where the standards committee was working on the adaptation of the International Standards, since a big number of courses in the subjects of International Standards on Auditing, International Accounting Standards and the Code of Ethics were held in a number of Palestinian cities. This is in addition to a new program started in the beginning of this year 2002. The objective of these programs is to train to auditors and inform them about the International Standards on Auditing to make them aware about the requirements of these standards to enable them to apply it in their professional practice.

Third: The Law organizing the Audit Profession

The Society works through the Committee which contribute in forming the law organizing the audit profession which passed in the legislative council in the general reading on establishing and forming the law sections to make it appropriate with the scientific aspects in the area of organizing the profession, for example, one of the requirements to renew the audit practice license is to complete at least 20 credit hours of continuing professional education.

These activities and programs together – if as done by the Society in good manner and with high professional competence – will enhance the profession.

It is important also to know that the existence of the Auditing Standards Committee is not over by completing the adaptation of the standards and publishing the International Standards on Auditing book, and the Committee is considered to be one of the continuing professional committees of the Society and headed by its Board of Directors, and the framework of this committee states that the committee tasks are:

- Establishing a system identifying the work mechanism of the committee after approving it by the Board of Directors of the Society.
- Adopting the International Standards on Auditing.
- Establishing the proper mechanism to review the International Standards on Auditing.
- Identifying the transitional period to apply these standards in Palestine.
- Establishing the procedures necessary for comments and questions related to the Auditing Standards after publishing it.
- Preparing answers, interpretations and modifications related to the Auditing Standards.

From here we can see the importance of interaction between this Committee and the members of the Society who are in professional practice, since getting questions and comments from those members will add value to the work of the Committee and enhance its level of performance, it will also help in editing the published standards to make the necessary adjustments and modifications which should be taken in consideration in publishing the second edition of the International Standards on Auditing book.

We in the Society all colleges to get a copy of the International Standards on Auditing book and review it and send their comments, notes and questions to the Society, and ask them also to participate in the activities of the Continuing Professional Education.

Auditing Standards Committee

Attachment 1 The Board of Directors Decision to Adapt the ISA's

September 9, 2001

Minutes of 9/9/2001 meeting for the Board of Directors of the Palestinian Society of Certified Public Accountants.

Meeting Agenda:

To adapt the International Standard on Auditing and the Code of Ethics published by the International Federation of Accountants.

Since the PSCPA submitted its application to get a membership in the International Federation of Accountants and based on the profession development in Palestine and what accompanied this development as translation for the Auditing Standards and the Code of Ethics with an approval from the International Federation of Accountants,

The Board of Directors approves the adaptation of the International Standards on Auditing and the Code of Ethics published by the International Federation of Accountants in Palestine, and the Board is gathering all his efforts to make this decision applicable and used by all practitioners in Palestine, and by this the Board of Directors approves what mentioned above.

Signatures

Mohamad Salamah Janadeh
Mohamad Rajai AlQaisi
Ghassan Salim Soufan
Abdelhakim AbuDghaim
Mohamad Joudah AlJa'bari
Majed Kiswani
Hanna Quffa
Adnan Fares Taher
Rifa'at Qwaidar

Odeh Jibreel
Salah Abed Abu Wattfa
Jamal Zakria AlTarrifi
Zuhair AlNather
Saleh AlQishawi
Mustafa Bader Aldien
Nihad Hamadeh
Ahmad Maher Abu Shaaban
Issa Abu Farha

Attachment 2 List with the Standards Published in the Book

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The Status of Accounting and Auditing Professions in Palestine Under the Legislations Governing the Profession

The Palestinian lands has a special character compared to the Arab Countries, where two laws were applicable in Palestine till the existence of the National Palestinian Authority on part of the Palestinian lands, the southern areas of Palestine or what is called Gaza Strip was subject to the Egyptian Laws and the northern areas or the West Bank of Jordan River was subject to the Jordanian Laws. Accordingly the PNA had a difficult task to uniform the applicable laws and avoid the duality of using both the Egyptian and Jordanian laws.

We will focus in this article on the Palestinian status before modifying the laws and issuing pure Palestinian laws, we'll discuss also the laws governing the profession.

Applicable Laws

1- Value Added Tax Law

This law is divided into two detailed sections, the first one discussed the tax itself, it's legality, collection mechanism and the items subject to this tax to the end of these details, this section didn't exclude the auditors and listed an item in the law about special reports from the auditors even that the applicability of the tax is based on the accounting system organizing the business transactions. The second section was a detail about all the economic segments and the nature of the journals and ledgers which should be kept by the employees in these segments, then the section discussed the legal liability for not keeping records or managing ledgers in incomplete way or with misstatement, and it defined the material misstatement till the end of details, it even was close to ask certain segments to appoint fulltime auditor.

2- Professional Practice Law

Although this law was published in 1961, but despite it's simplicity made professional practice a right for the Jordanian Citizens, where item 4 paragraph 1 stated that the auditor applying for a license to practice professional accounting has to be Jordanian and living in Jordan.

But the law gave an exception from these two conditions for everyone worked in professional practice in Jordan for two years from those having other Arabic or other foreign citizenships before issuing this law.

By this the law gave a protection for the Jordanian Auditor from globalization and other issues. But the modified law in Jordan (modification is not applicable in Palestine) gave an exit permits licensing Arab and Foreign citizens within restricted conditions.

3- Companies Law (Law # 12 for 1961)

The Companies Law mentioned above listed more than one paragraph about the importance of assigning an Auditor for each company, it viewed also the rights and obligations of auditors.

The law went more than this and gave a complete section discussed the public practice (section 8) addressed (Auditors) which talked about assigning the auditors, their rights and obligations and the auditors' authorities and the reports they issue, the law viewed this in 7 sections of the law and talked in section 9 about the companies accounts in general organizing picture which took 6 sections of this law.

The important thing in this law that it defined auditors as certified public accountants, meaning those who are licensed to practice audit in Jordan.

4- Income Tax Law (Law # 25 year 1964)

It is known that the Income Tax Law applicable in Palestine is the Jordanian Law # 25 for year 1964 and it mentioned the Auditors subject neutrally reached ignoring the rule of the auditor.

There are attempts now to modify this law, and there is more than one form for this modification all talks about the auditor in a poor way. We can say that the applicable law and its suggested modification don't give the right treatment for the Auditors issue.

5- Other Laws

We have also to mention the other laws discussed the Auditing Profession, where we can find that the Societies and Non – Governmental Organizations Law asked to prepare annual financial statement reflects the financial transactions occurred during the year signed by a Certified Public Accountant. We go back to the Public Practice Law, this law which comprised from 36 sections discussed all what is related to the Auditing in detail, we mention here that the law gave the auditor a protection from the foreign institutions by conditioning that,

- 1- Being good in Arabic Language, it didn't ask for this directly but asked those who want to get the Auditors Licenses to set for an exam in the local laws.
- 2- Conditioned giving the License and practicing professional accounting in Palestine by being Palestinian, and gave an exception for the members in foreign organizations if they apply the same for Palestinian Auditors in their countries.
- 3- There is additional condition; being a member in the Palestinian Society for Certified Public Accountants, and this membership has it's conditions and can be modified according to the needs to meet certain requirements like applying GAAT Agreement or other.

المصطلق

AL MUDAQEK

مجلة متخصصة في شؤون التدقيق والمحاسبة - العدد الرابع - كانون ثاني ٢٠٠٢ No.4- January 2002

المعايير الدولية للتدقيق خطوة على طريق تطوير المهنة

التعليم المهني
المستمر
خطط وانجازات

واقع مهنتي
المحاسبة والتدقيق
في فلسطين

قراءة في
المعيار الدولي
للتدقيق رقم ٥٠٠

المحاسبة والتدقيق في عصر العولمة



جمعية مدققي الحسابات
القانونيين الفلسطينية

قواعد السلوك المهني
للمحاسبين المهنيين

United States Agency for International Development

West Bank / Gaza Mission

Accounting and Auditing Sector Program

Quarterly Report

Q 4 – 2001

October 01 thru December 31, 2001

- **Other Activities**

- **Media**

- Media Report
 - Newspaper article translations

- **Awareness Promotion**

- Study Tour Participation – Fall 2001
 - International Accounting Standards Book Plaque
 - PSCPA Audit Standards Setting Committee Membership Memorial

United States Agency for International Development
Accounting and Auditing Sector Program
Media Activity
Q4-2002

	Appearing in / on	Date	Subject	
1	Al Ayyam	5/10/01	Publication of the translated ISA Book	Newspaper
2	Al Hayyat	29/10/01	Visit to the IMA	Newspaper
3	Al Ayyam	29/10/01	The Study Tour	Newspaper
4	Al Hayyat	29/10/01	The Study Tour	Newspaper
5	Al Quds	29/10/01	The Study Tour	Newspaper
6	Al Hayyat	21/11/01	Business visit to Cairo	Newspaper
7	PSC	27/11/01	The Palestinian Satellite Channel 1 st Public Meeting for the Standard committee in PAAA In the News at 09:00 pm	TV Channel
8	Amwwaj	07/11/01	Ghassan Soufan – Board member in PSCPA in Talk show "Amwwaj Al Sabaah" He talked about 1) Study tour 2) IMA Visit 3) CMA & CFM Exams	Private Radio Station
9	Al Quds	27/11/01	Discussions of the IAS Terms	Newspaper
10	Al Hayyat	27/11/01	IAS committee Public Meeting	Newspaper
11	Al Ayyam	27/11/01	Discussions of the IAS Terms	Newspaper
12	Al Ayyam	24/12/01	Publishing the CPA's Guide to Professional Ethics	Newspaper



PSC

The First Palestinian TV Channel that was made after the declare of Independence. And the biggest TV channel in Palestine. Its main office is in Gaza. It has both Local and Satellite channels CH 35 UHF

Amwwaj

It is the largest Private Radio Station in Palestine. The main office is in Ramallah and now its working as a combination with The Call of Palestine "The governmental Radio Station" FM 91.5 MHz

Al Quds

It is the Largest Daily local Newspaper that is issued in Jerusalem and distributed to the Arab world and has the largest amount of readers in both the Newspaper and the Web Site on the Internet.

Al Ayyam

Is the Second newspaper after Al Quds and considered new one but accomplished a lot within a short period of time and distributed from Ramallah to all the cities in Palestine and has a Web on the Internet.

Al Hayyat

It is considered as the Youth News paper that talks most about the development of the youth and the economics and can also be considered as a Governmental Newspaper.



Friday 5/10/01

Allawneh confirms the importance of the "Publication" for the development of audit profession

Al Bireh: Celebration for publishing the first edition of the International Standards on Auditing

Al - Bieh - "Al - Ayyam": Dr. Atef Allawneh, Deputy of Ministry of Finance, confirmed the importance of the first Palestinian copy of the International Standards on Auditing, mentioning at the same time that it's necessary to work on spreading the book to reach the maximum number of concerned people and organizations in order to get the expected benefit from the book.

This was in a celebration organized by the Accounting and Auditing Sector Program \ United States Agency for International Development (USAID) in cooperation with the Palestinian Society for Certified Public Accountants in the Project's office in Al Bireh yesterday, in which it was announced about completing the Palestinian copy, which came as a result of joint efforts between the two institutions "PSCPA" and the "Project".

Allawneh explained in his speech to the attendance in Al Bireh, and to others who participated in the event from Gaza through phone, that using the book in the proper way needs teaching the book in the Universities.

Dr. Allawneh appreciated the efforts performed to complete the book, considering this a step in a process to enhance the auditors practice profession in Palestine.

From his side, Adnan Awad, the Chairperson of the Auditing Standards Committee \ PSCPA, mentioned in his speech from Gaza, that completing this book by the PSCPA was based on the real need for it, especially to the auditing standards used internationally.

Awad mentioned that the PSCPA formed a special committee from the auditors who are in public practice in Palestine, this Committee worked for several months to prepare the book.

Awad said also that the PSCPA would work on spreading this book to all concerned people and organizations, explaining that this book represents a unique experiment since the PSCPA completed it in the presence of the hard circumstances in the area. And according to the PSCPA, this first edition of the book contains all the International Standards on Auditing (ISA's) in addition to the International Audit Practice Statements (IAPS's) published by the International Federation of Accountants in the most recent available copy.

From other side, Jirar Al Qudwah, Minister of General Control Institution, insured from Gaza, the importance of completing and publishing the Palestinian copy, considering this an achievement contributes to the development of accounting and auditing professions in Palestine.

From his side, Mr. Ali Takkash, representative of the Project in Gaza, said that the accounting and auditing standards which was adapted and published in Palestine was based on permission for publishing from the International Federation of Accountants.

And he explained that a specialized committee worked for the last several months to adapt the set of accounting and auditing standards.

Takkash mentioned that training on these standards will start in seven Palestinian academic institutions, and these standards will be used by the accounting companies and offices working in Palestine.

And mentioned that it's expected to publish a copy containing accounting standards before the end of this year.

غلاونة يؤكد أهمية الإصدار لتطوير مهنة تدقيق الحسابات

البيرة : الاحتفال بإصدار أول نسخة فلسطينية من كتاب المعايير الدولية للتدقيق والمحاسبة



الكتاب

ويجاء منه من الخوف ان يتم إصدار نسخة تضم عددا من المعايير المحاسبية الأخرى في نهاية العام الحالي.

إلى ذلك أعلن، أمس سعيد، عويضة رئيس جمعية المحاسبين والمراجعين الفلسطينيين أن الجمعية انتهت بالتعاون مع مجموعة طلال أبو غزالة للكتاب الخاصة بمنحة إبي غزالة المقدمة لـ ٧٠٠ محاسب فلسطيني من أجل تأهيلهم لتضمين في شهادة محاسب قانوني وفق المواصفات الدولية. وتوعد إلى أن الجمعية ستطبع سلسلة دورات تدريبية لتأهيل المحاسبين للاستجابة بالاحتياجات المحاسبية القانونية. كما سيتم الإطلاع على النهج الدراسي الخاص بذلك المهنة، موضعا أنه مناهج دولي تم إقراره من قبل مؤتمر الأمم المتحدة للتجارة والتنمية "الأونكتاد"، ويشمل المنهج ١٨ شعباً تعطي كافة المواد المتعلقة بالمحاسبة والتدقيق والإدارة المالية والاقتصاد والإحصاء وتقنية المعلومات والمحاسبة الإدارية والإدارة، إضافة إلى قوانين الشركات والتجارة والضرائب.

تتمثل لجنة خاصة من مدققي الحسابات في الأراضي الفلسطينية، عملت على مدار شهر من أجل إعداد الكتاب وتطرق إلى أن الجمعية ستعمل على وضع الكتاب في أيدي المهنيين والمهنيين به، مبيهاً أنه يمثل تجربة فريدة من نوعها. رغم الظروف الصعبة التي تفاقم بلغتها على الشعب الفلسطيني. وحسب مصادر الجمعية، فإن النسخة الأولى من الكتاب تحتوي على جميع المعايير الدولية للتدقيق (ISA's)، علاوة على المبادئ الدولية لهمة التدقيق (IAPS's)، الصادرة عن الاتحاد الدولي للمحاسبين حتى نهاية العام ١٩٩٩. من ناحية أخرى، أكد جزار القدوة، رئيس هيئة الرقابة العامة، خلال حفل نظم بفردا لتهمة المحاسبة، أهمية إنجاز وإصدار النسخة الفلسطينية، معتبرا أن صمودها يعد إنجازاً يستحق الإرضاء بمنحة المحاسبية والتدقيق في الأراضي الفلسطينية. بدوره، أشار، علي طلق، ممثل البروتاج في الضفة وغزة إلى أن معايير المحاسبة والتدقيق التي تم تبنيها وإصدارها فلسطينياً حصلت مؤخراً على اعتماد وترخيص من قبل الاتحاد الدولي للمحاسبين IFAC. وأوضح أن لجنة فلسطينية متخصصة عملت على مدار الشهر الماضية على إعداد مجلة من معايير التدقيق والمحاسبة. وتوعد طلق إلى أنه سيتم تدريب تلك المعايير في سبع مؤسسات أكاديمية فلسطينية، كما سيتم التعامل بذلك المعايير من قبل كافة الشركات والكتاب المحاسبية العاملة في الأراضي الفلسطينية.

السيرة - الأيام - أكد، عاطف غلاونة، وكيل وزارة المالية، أهمية إصدار أول نسخة فلسطينية من كتاب المعايير الدولية للتدقيق، مشيراً في الوقت ذاته إلى ضرورة العمل الضمان لتدبر على أوسع نطاق لتحقيق الفائدة المرجوة منه. جاء ذلك في حفل نظمه مشروع قطاع المحاسبة والتدقيق التابع للوكالة الأميركية للتنمية الدولية، يوم، أمس، إيداً بالتعاون مع جمعية مدققي الحسابات القانونيين الفلسطينيين في مقر المشروع بالبيرة، أمس، وأعلن فيه عن إنجاز النسخة الفلسطينية، والتي تعد حصيلة جهود مشتركة بين الهيئتين، الجمعية والمشروع.

وأوضح غلاونة في كلمة له لجمهور الحفل في البيرة، وعدد آخر من المهتمين من القطاع استمع إلى مبررات الحفل عبر الهاتف، إلى أن استغلال الكتاب بالصورة المطلوبة، يقتضي في جانب منه، تدريبه في الجامعات الفلسطينية.

وأشار بالجهود التي بذلت لإخراج الكتاب إلى حيز النور، معتبراً إياه خطوة على طريق الارتقاء بمهنة مدققي الحسابات في الأراضي الفلسطينية. وأنهى غلاونة إلى استعداد وزارة المالية لتقديم القسي جهه مستطاع للنهوض بمهنة مدققي الحسابات في الوطن على مختلف الأصعدة.

بدوره، نشر عديان عوض، رئيس لجنة معايير التدقيق الدولية في الجمعية في كلمة القاعة هاتفا من غزة، أن إنجاز جمعية مدققي الحسابات للكتاب استند إلى الحاجة الملحة له، سيما لتدبر معايير التدقيق المعمول بها دولياً. وتوعد عوض إلى أن الجمعية



Tuesday 27/11/2001

During Meetings in Ramallah, Hebron and Gaza through the Conference call

A Discussion of the Terms used in the IAS and the Adaption Process of IAS

Firas Taninah – **The IAS committee in the PAAA held a meeting to give an idea about the adoption process of the IAS and to discuss the terms used in those standards.**

This meeting took place in the Accounting & Auditing Sector Program Office, a project funded by the USAID in three main cities: Ramallah , Hebron and Gaza through a conference call due to the hard political situation and the closure.

The meeting was attended by a number of professionals representing various economic sectors in addition to students from the Palestinian universities.

Mr. Ali Takkash, Head of IAS committee, gave a brief summary about the committee's work and the adoption process and he also talked about the role of the A & A Program in facilitating and coordinating the committee's work.

He clarified that the committee will finish preparing the Arabic copy of the standards in December. This will be followed by holding three meetings next January and February to present that copy to the professionals in preparation for implementing it in Palestine.

Mr. Majed Al Bayed, Head of Budget Dept. in the UNRWA, discussed some of the terms mentioned in the IAS.

He pointed out that this list of terms would be approved by the committee before issuing the IAS book in Palestine.

Then, Mr. Salem Sabbah, Head of Bank Control Dept. in the Palestinian Monetary Institute and the committee member, explained the IAS # 30 " Disclosures in the Financial Statements of Banks and Similar Financial Institutions".

The committee's members answered the attendees' questions related to the adoption process.

The students of the IAS course in both Bir Zeit and Hebron universities expressed their appreciation for having such an opportunity, which familiarizes them with the discussions of those standards and the adoption process.

Those meetings are taking place in order to have the public opinion and the specialists in the accounting sectors observe the IAS adoption process for the positive consequences it might have on the Palestinian economics.

The idea of having such a meeting comes from the meetings held by the IASC in Washington DC. Some members in the PAAA attended as observers those meetings in October during their study tour to the states.



خلال اجتماعات في رام الله والخليل وغزة عبر تقنية الفيديو كونفرانس

مناقشة المصطلحات المستخدمة في معايير المحاسبة الدولية وآفاق تبنيها فلسطينياً

كتب فراس طنينة



(عسة:الأم)

التشاركين في اجتماع رام الله

معايير المحاسبة الدولية في جمعية المحاسبين والمراجعين الفلسطينيين. اجتماعاً لاجتماعات من صلبية تبني معايير المحاسبة الدولية، والمناقشة المصطلحات المستخدمة في هذه المعايير.

وعقد الاجتماع في مطع برنامج قطاع المحاسبة والتدقيق المحول من الوكالة الأميركية للتنمية الدولية (USAID) في ثلاث مدن رئيسية هي رام الله، الخليل، وغزة، من خلال تقنية المائدة المستديرة عبر الهاتف لتعطي إمكانية اللقاء بسبب الظروف السياسية الحالية، وصعوبة التنقل جراء التضار.

وحضر الاجتماع عدد من المهنيين الذين يمثلون مختلف القطاعات الاقتصادية الحكومية والأهلية، وعدد من طلبة الجامعات الفلسطينية.

وقدم علي طلق رئيس لجنة معايير المحاسبة الدولية المخور لحة عن عمل اللجنة وعملية تبني المعايير، وصور برنامج قطاع المحاسبة والتدقيق في تسهيل وتنسيق عمل اللجنة.

وأوضح أن اللجنة ستنتهي من إعداد النسخة العربية من معايير المحاسبة الدولية في نهاية شهر كانون الأول المقبل، على أن تعقد ثلاثة اجتماعات مماثلة خلال شهري كانون الثاني وشباط من العام المقبل، من أجل عرض النسخة العربية على المهنيين تمهيداً لعملية اعتماد وتبني هذه المعايير في فلسطين.

وناقش ماجد البايض مدير قسم الموازنة في وكالة القوات بعض المصطلحات الفنية الواردة في مسودة قانون معايير المحاسبة الدولية.

وأشار البايض إلى أن قائمة المصطلحات ستعتمدها اللجنة عند إصدارها كتاب المعايير المحاسبية في فلسطين.

من جهته، استعرض سالم صاج، مدير دائرة مراقبة البنوك في سلطة النقد، عضو لجنة معايير المحاسبة الدولية، معيار المحاسبة رقم (30) المتعلق بالإفصاح عن القوائم المالية للبنوك والمؤسسات المالية المماثلة.

وقام أعضاء اللجنة بالإجابة عن استفسارات الحضور، سيما فيما يتعلق بعملية تبني المعايير والياتها.

وأبدى عدد من طلبة مساق

Al Hayat 5/11/2001

A Palestinian delegation visited the IMA in New Jersey

Al Bireh – A Palestinian delegation, representing the PSCPA, PAAA and the academics, visited lately the IMA in New Jersey to gain knowledge of its procedures. That visit was during a study tour organized by the Accounting & Auditing Sector Program funded by the USAID. Mr. Jeffrey Albrechtson, Manager of International Programs, received the delegation and gave them a brief summary about the development of the institute, its objectives, and number of the members in the States and all over the world, and its committees.

Mr. Albrechtson called for following, implementing and committing to the profession ethics explaining that the institute was founded to spread and implement those ethics.

He pointed out the Institute will argue several crucial issues mainly those suggested by the Palestinian delegation in their coming meeting in Saint Diego.

The representative of the PAAA, Mr. Ali Takkash, concentrated on developing the relationship with the Institute especially in the area of certificates and exams like CMA and CFM for their importance in promoting and developing the employees' qualifications.

Mr. Takkash was interested in translating the management accounting related materials into Arabic.

Then, Ms. Priscilla Payne, Managing Director in the IMA, clarified the structure of the CMA and CFM, which are computer-based exams.

Adnan Humos, the chairperson of the Accounting Department in BZU, called for the participation of the Institute in developing the accounting curriculum in the universities by offering courses on IAS and ISA conforming with the latest accounting changes and developments.

The delegation asked the Palestinian universities to cooperate with the Palestinian accounting organizations in order to organize courses for the students and the members to do the CMA & CFM exams at a reasonable cost.

Mr. Ned Ballengee, a member in the IMA, arranged for the delegation to attend the Institute's chapter meeting in Washington where they had an idea about the nature of such activity and the advantages these meetings. He also gave a detailed presentation on the CMA & CFM exams.

It is mentioned that the institute published information about the delegation's visit on their website WWW.IMANET.ORG.

وفد فلسطيني يزور معهد المحاسبة الادارية في ولاية نيو جيرسي الاميركية

السيرة الذاتية - زار وفد فلسطيني من جمعية المحاسبين والتدقيقين والاعماليين مؤخرًا معهد المحاسبة الادارية IMA في ولاية نيو جيرسي بالولايات المتحدة لاطلاع على منشآت المعهد والية عمله، وذلك ضمن الرحلة الدراسية التي قام بها مشروع قطاع المحاسبة والتدقيق للعمل من قبل الوكالة الاميركية للتنمية USAID، وكان في استقبال الوفد مدير البرامج الدولية في المعهد جيري البرستون الذي قدم للوفد نبذة تاريخية عن المعهد وتطوره وأهدافه وعدد أعضائه في أمريكا والعالم، وأنواع لجانته وطبيعة عمل كل لجنة، ودعا إلى ضرورة التقيد بأخلاقيات المهنة وتطبيقها والالتزام بها، سيما أن المعهد انشئ بهدف نشر وتطبيق هذه الاخلاقيات.

وأشار البرستون إلى أن المعهد سيقوم بمناقشة العديد من القضايا المهمة والمعاد، سيما التي طرحها الوفد الفلسطيني، وذلك خلال اجتماع المعهد المقرر عقده مطلع العام المقبل في ولاية سان دييغو.

ورافق ممثل جمعية التدقيق والمحاسبين الفلسطينيين علي طقش على حرص الجمعية على إقامة علاقات تعاون مع المعهد، سيما فيما يتعلق بموضوع الامتحانات والشهادات التي يصدرها، مثل شهادة المحاسب الإداري لمرخص CMA وشهادة المدير المالي لمرخص CFM، كما لها من أهمية في تطوير وتحسين ثقافة العاملين في مجال المحاسبة والإدارة المالية.

وأبدى طقش اهتمام الجمعية الفلسطينية بترجمة البيانات الخاصة بالمحاسبة الإدارية التي يصدرها المعهد، بدورها بينت لشرقة الإدارية في المعهد برسولا بايني هيكلية الامتحان التي يقوم بها المعهد، مشيرة إلى اعتماد الحاسوب في تقديم الامتحانات.

من جانبها دعا رئيس دائرة المحاسبة في جامعة بيرزيت عدنان أبو المصنح إلى ضرورة مشاركة المعهد في تطوير مناهج المحاسبة في الجامعات الفلسطينية، من

جدة طرح مساقات تتماشى مع التطورات والخطوات الدولية الجديدة، مثل المحاسبة الدولية والمحاسب الدولية للتدقيق.

ودعا أعضاء الوفد إلى أن تقوم الجامعات الفلسطينية بالتعاون مع جمعيات المحاسبة والتدقيق الفلسطينية بعقد دورات للطلبة والأعضاء لتقديم امتحانات CMA و CFM، بتكلفة معقولة، عبر عمل الطلبة والعرض تقديم الكتب ورسوم الامتحانات والمطبوعات.

ورافق عضو المعهد نيد بالانجي رئيسة الوفد لحضور اجتماع المجلس المالي للمعهد في منطقة واشنطن، حيث أطلعوا على ماهية اللجان، ودر إمكانية استفادة الأعضاء منها، كما قام بالانجي بعرض الملصق ومفصل حول امتحاني CMA و CFM، يشرح أن المعهد قام بنشر معلومات كاملة عن زيارة الوفد الفلسطيني له على صفحته الالكترونية وبما كان المعين الاطلاع عليها على الموقع WWW.IMANET.ORG

Wednesday 21/11/2001

**A delegation from the PSCPA completed
a business visit to Cairo**

Ramallah: A delegation representing the PSCPA returned back after a three-day visit to the Egyptian capital Cairo. During this short visit, the delegation met Dr. Abdel Aziz Higazi, the General Director of the Arab Accountants League.

The two parties discussed the date of the general conference of accountants that will take place in Beirut next February under the patronage of the Lebanese Prime Minister Rafeeq Al Hariri. This conference will occur under the name of "using Financial Statements in Legal Accounts."

They also discussed the society's attempt to obtain the membership in the Institute of the Islamic Standards in Qatar knowing that the PSCPA has already submitted a membership application to the institute.

In addition, the delegation visited the commerce faculties in Cairo, Ein Shamas and Al Azhar universities where they met the deans of the faculties and a number of academics. ISA book was presented to those faculties.

This delegation comprised of Salah Abu Watfa, the PSCPA's secretary, Abdel Hakeem Abu Dghamm, a member in the society and Mahmoud Abu Raddaha from Accounting And Auditing Sector Program.

وفد من جمعية مدققي الحسابات القانونيين ال فلسطينية يختتم زيارة عمل إلى مصر

رام الله - الإيام: عاد، مؤخراً، وفد يمثل جمعية مدققي الحسابات القانونيين الفلسطينية قادمة من العاصمة المصرية القاهرة بعد زيارة عمل استغرقت ثلاثة أيام. والتقى الوفد خلال زيارته القصيرة مع د. عبد العزيز حجازي، الأمين العام للاتحاد العام للمحاسبين العرب.

وناقش الطرفان تحديد موعد المؤتمر العام للمحاسبين الذي سيعقد في بيروت في شهر شباط المقبل تحت رعاية رئيس الوزراء اللبناني رفيق الحريري، تحت عنوان "استخدام البيانات المالية في الحسابات القانونية".

كما ناقشنا سعي الجمعية للحصول على عضوية هيئة المعايير الإسلامية والتي تتخذ من قطر مقراً لها، حيث كانت فلسطين تقدمت بطلب لعضوية الهيئة.

وزار الوفد كليات التجارة في جامعات القاهرة، وعين شمس، والأزهر، واجتمعوا مع عمداء الكليات واساتذة المحاسبة والتدقيق فيها، وأهدى الوفد نسخاً من كتاب معايير التدقيق الدولية إلى الكليات.

وتكون الوفد الفلسطيني من: صلاح أبو ولفة، أمين سر جمعية مدققي الحسابات القانونيين الفلسطينية، وعبد الحكيم أبو ضغيم، عضو في الجمعية، ومحمود أبو رداحة، مدير فني في برنامج قطاع المحاسبة والتدقيق الممول من الوكالة الأميركية للتنمية (USAID).



Al Quds 27/11/2001

The Discussions of the IAS Terms Continue

Ramallah – Khaled Al Faqeh: In a meeting organized by the IAS committee in the PAAA, the participants discussed the terms used in the IAS and the adoption process of those standards.

This meeting was held in the Accounting & Auditing Sector Program office, a project funded by the USAID, and in the PAAA office in Gaza and Hebron and the conference call method was used due to the closure imposed by the Israelis on the Palestinian territories.

The attendees of the meeting represent various economic sectors; governmental and nongovernmental, in addition to a number of students from the Palestinian universities.

At the start of the discussion, Mr. Ali Takkash, Head of IAS committee, gave a brief summary about the committee's work and the adoption process and he talked also about the role of the A&A Program in facilitating and coordinating the committee's work.

Then, Mr. Salem Sabbah, Head of Bank Control Dept. in the Palestinian Monetary Institute and the committee member, explained the IAS # 30 “

Disclosures in the Financial Statements of Banks and Similar Financial Institutions”.

Mr. Majed Al Bayed, Head of Budget Dept. in the UNRWA, discussed some of the terms mentioned in the IAS pointing out that this list of terms will be approved by the committee before issuing the IAS book in Palestine.

At the end of the discussion, the committee's members answered some of the attendees' inquiries.

It is worth mentioning that the committee will finish preparing the Arabic copy of the standards in December. This will be followed by holding three meetings in next January and February to present that copy to the professionals in preparation for applying it in Palestine.



تمهيدا لاعتمادها في فلسطين

استمرار مناقشة مصطلحات معايير المحاسبة الدولية

رام الله - خالد الفقيه - ناقش المشاركون في الاجتماع الذي عقدته لجنة معايير المحاسبة الدولية في جمعية المحاسبين والمراجعين الفلسطينيين المصطلحات المستخدمة في هذه المعايير وتقديم فكرة للجمهور عن عملية تبني معايير المحاسبة الدولية. وتم عقد الاجتماع في مقر برنامج قطاع المحاسبة والتدقيق الممول من قبل الوكالة الأمريكية للتنمية الدولية في رام الله وفي مقر جمعية المحاسبين والمراجعين الفلسطينيين في غزة والخليل في ذات الوقت وتم الاعتماد على أسلوب المائدة الجماعية نظراً لصعوبة اجتماع المشاركين في مكان واحد بسبب الإجراءات القمعية الإسرائيلية والحصار الشديد على المناطق الفلسطينية.

وشارك في الاجتماع عدد من المهتمين الذين يمثلون قطاعات اقتصادية متعددة حكومية وأهلية إلى جانب عدد من مثلية الجامعات الفلسطينية. وبدأت المناقشة بعدة فقرات وفي بداية المناقشات قام رئيس لجنة معايير المحاسبة الدولية علي طقش بعرض لجنة عن عمل اللجنة وعملية تبني المعايير ودور برنامج قطاع المحاسبة والتدقيق في تسهيل وتنسيق عمل اللجنة.

وقام مدير دائرة مراقبة البنوك في سلطة النقد وعضو لجنة معايير المحاسبة سالم صباح بشرح معيار المحاسبة رقم ٣٠، المتعلق بالإفصاح عن القوائم المالية للبنوك والمؤسسات المالية المماثلة.

أما ماجد البايض مدير قسم التولزة في وكالة الغوث فنناقش بعض المصطلحات الفنية الواردة في مسودة معايير المحاسبة الدولية مشيراً إلى قائمة المصطلحات التي ستعتمد من قبل اللجنة عند إصدارها لكتاب المعايير المحاسبية في فلسطين وفي نهاية النقاش أجاب أعضاء اللجنة عن أسئلة الحضور.

يذكر أن اللجنة ستنتهي إعداد النسخة العربية من معايير المحاسبة الدولية نهاية شهر كانون الأول القادم حيث سيتبع ذلك عقد ثلاثة اجتماعات خلال شهري كانون الثاني وشباط القادمين لعرض النسخة العربية على قطاع المهتمين تمهيداً لاعتماد هذه المعايير في فلسطين.



Al Quds 29/10/2001

After a visit to the United States

A delegation of Palestinian Accountants returns to homeland.

Ramallah – Khaled Al Faqeeh – Mr. Mahmoud Abu Radaha, technical manager in the Accounting & Auditing Sector Program funded by the USAID, a delegation representing the PSCPA, PAAA, and the academic sector came back from the United States after visiting a number of international accounting institutions.

He stated that this visit is annually organized and they follow up the membership applications in the IFAC in New York. He added that Palestine has lately submitted an application to the IFAC who postponed studying the applications because of reconsidering the membership conditions.

He said the delegation offered an Arabic copy of the "IAS" book.

The delegation visited the IMA in New Jersey and presented to them a copy of the translated book. In addition, they got an idea of the terms of the membership in the institute and the procedures of obtaining the CMA.



بعد زيارته للولايات المتحدة

وفد المحاسبين الفلسطينيين يعود الى الوطن

رام الله - خالد الفقيه - قال محمود ابو رداحة المدير الفني في برنامج قطاع المحاسبة والتدقيق الممول من وكالة التنمية الامريكية الراجعة لوفد من جمعية مدققي الحسابات القانونيين الفلسطينيين والقطاع الأكاديمي وجمعية المحاسبين والمراجعين من الولايات المتحدة بعد زيارة لعدد من المؤسسات المحاسبية المهنية الدولية .

وذكر ان الوفد يقوم بهذه الزيارة بشكل سنوي ومتابعة طلبات الانتساب للاتحاد الدولي للمحاسبين في نيويورك. واضاف ان فلسطين تقدمت مؤخرا بطلب لعضوية الاتحاد لكنه ارجأ النظر في طلبات العضوية بسبب قيامه باعادة النظر في شروطها .

وقال ان الوفد قدم نسخة من كتاب المعايير الدولية الذي ترجم للغة العربية للاتحاد .

وكان الوفد زار معهد المحاسبة الادارية في نيوجيرسي واهداه نسخة من الكتاب العرب واطلعوا هناك على شروط عضوية المعهد والية الحصول على شهادة المحاسب الاداري المرخص .

Al Hayat 27/11/2001

The IAS committee held its Public Meeting

Ramallah – IAS committee in the PAAA held its public meeting through a conference call to link Rammallah, Hebron, and Gaza together and that's due to the current political situation and the difficulty of moving.

This meeting was held in order to familiarize the participants with the IAS adoption process and to discuss the terms used in the standards.

The meeting took place in the Accounting & Auditing Program office, a project funded by the USAID, and in the PAAA office in Gaza.

The attendees of the meeting represent various economic sectors; governmental and nongovernmental, in addition to a number of students from the Palestinian universities. Mr. Ali Takkash, Head of IAS committee, gave a brief summary about the committee's work and the adoption process and he talked also about the role of the A&A Program in facilitating and coordinating the committee's work. **Mr. Majed Al Bayed, Head of Budget Dept. in the UNRWA, discussed some of the terms mentioned in the IAS pointing out that this list of terms will be approved by the committee before issuing the IAS book in Palestine.**

Mr. Salem Sabbah, Head of Bank Control Dept. in the Palestinian Monetary Institute and the committee member, explained the IAS # 30 "Disclosures in the Financial Statements of Banks and Similar Financial Institutions".

Then, the committee's members answered the attendees' questions. The students of the IAS course in both Bir Zeit and Hebron universities expressed their appreciation for having such an opportunity, which familiarizes them with the discussions of those standards and the adoption process.

Those meetings are taking place in order to have the public opinion and the specialists in the accounting sectors observe the IAS adoption process for the positive consequences it might have on the Palestinian economics.

The idea of having such a meeting comes from the meetings held by the IASC in Washington DC. Some members in the PAAA attended as observers those meetings in October during their study tour to the states.

It is worth mentioning that the committee will finish preparing the Arabic copy of the standards in December. This will be followed by holding three meetings next January and February to present that copy to the professionals in preparation for applying it in Palestine.

لجنة معايير المحاسبة الدولية تعقد اجتماعها الدوري



رام الله - أحيى طلاب جامعة معاليه للعلوم الإنسانية القومية في جمعية المعلمين والزعماء الفلسطينيين، أمس الأول اجتماعها الدوري، وذلك عبر استخدام تقنية المائدة الجماعية، بالربط بين الملاحظات ورام الله وغزة والتحديات نظر التحضر المتغيرة للبلاد بسبب الظروف السياسية الحالية، وصعوبة النقل جراء الحصار الإسرائيلي.

وخصص الاجتماع لإطلاع المشاركون على
عملية تطوير معايير المحاسبة الدولية
ومناقشة المستلزمات الفنية المستخدمة في
هذا الشأن.

و عقد اجتماع راء الله في مقر برنامج قطاع
المحاسبة والمعلومات من الوكالة
الإسبانية للتنمية الزراعية AUSAID، وفي
غزة بمقر جمعية المحاسبين والمراجعين.

وحضر الاجتماع عدد من المهنيين الذين يمثلون مختلف القطاعات الاقتصادية الحكومية والأهلية، وعدد من طلبة الجامعات المعنية، وقد رئيس لجنة معايير العائدية

وَأَمَّا مَنْ أَجْتَعَلَ ذِكْرَ اللَّهِ
وَأَمَّا مَنْ أَجْتَعَلَ ذِكْرَ اللَّهِ

[illegible]

**وفد مدقي حسابات فلسطين يختتم
زيارة عمل الى الولايات المتحدة الاميركية**

[illegible]

The delegation visited the IMA in New Jersey and presented them a copy of the ISA book. They gained knowledge of the conditions of membership in the institute and about the procedures of obtaining the CMA \ CFM certificates.

قال، والمنا بزيارة المبتدئ المولي في



Monday 24/12/2001

Accounting & Auditing Sector Program funded by the USAID

Ramallah: Arabic Version of the CPA's Guide to Professional Ethics will be published. Soon

Ramallah – Firas Taninyah: In cooperation with the Ethics committee in the PSCPA, the Accounting & Auditing sector Program funded by the "USAID" translated the "CPA's Guide to Professional Ethics" into Arabic language. This book will be published soon.

Mr. Musa Abu Dieh, Head of Ethics Committee in the PSCPA, said to AlAyyam: this guide aims at helping the auditors to understand and apply the guidance on ethics mainly those issued by the AICPA pointing out that the book contains comprehensive and integrated analysis of the ethics requirements which are easy to read and use.

He added the guide takes also into consideration the ethics requirements issued by other institutes such as the local accounting organizations.

He explained the book comprises of 37 chapters covering different ethics requirements such as Independence requirements, integrity, Advertising, objectivity, contingent fees, confidential client information; in addition to the other services offered by the auditor like consultancy and tax services.

He clarified that the book is presented in a unique format pointing out that the information is put in small units based on the purpose of the reader rather than the topic.

The format of the book helps the reader in finding quickly answers for specific questions and problems adding the guide include numerous examples designed to illustrate complicated ethical issues that the auditors and the accountants face.

Mr. Musa Abu Dieh said the guide was translated into Arabic by a group of experienced and qualified people in two weeks pointing that the committee reviewed the translation.

The PSCPA assigned the ethics committee to work and finish the book during the last two weeks of Ramadan.

Mr. Abu. Dieh said the book is an important guide for the profession practitioners. It is a source that the auditors can use to solve a number of problems and a good guide to follow.

The ethics committee comprises of Mr. Musa Abu. Dieh, Head of the committee, Maher abu Shabaan, Salama Kishawi, Fares Kerizam, Jawde Jabary, and Abdel Hakeem as members.

The Accounting & Auditing Sector Program will organize a ceremony on Wednesday to present the book and distribute it to the concerned parts in Ramallah, Hebron and Gaza.



عن برنامج قطاع المحاسبة والتدقيق الممول من الوكالة الأميركية

رام الله : صدور ترجمة بالعربية لكتاب دليل المحاسب المهني إلى القواعد الأخلاقية . . قريباً

رام الله - فراس طنينة : قام برنامج قطاع المحاسبة والتدقيق الممول من الوكالة الأميركية للتنمية الدولية ، USAID ، بالتعاون مع لجنة السلوك المهني في جمعية مدققي الحسابات الفلسطينيين الفلسطينية بترجمة كتاب دليل المحاسب المهني إلى القواعد الأخلاقية ، إلى اللغة العربية ، والذي سيتم نشره قريباً.

وقال موسى أبو ديه ، رئيس لجنة السلوك المهني في جمعية مدققي الحسابات الفلسطينيين الفلسطينية ، إن هذا الدليل يهدف إلى مساعدة المحاسبين الفلسطينيين لفهم وتطبيق القواعد الأخلاقية المتعلقة بالسلوك المهني ، سيما تلك الصادرة عن المعهد الأمريكي للمحاسبين القانونيين ، مبيّناً أن الكتاب يحتوي على تحليل شامل ومتكامل للأخلاقيات والتحديات الأخلاقية بشكل يسهل فهمه وتطبيقه للمهنيين.

وأكد أن الدليل يأخذ بعين الاعتبار متطلبات السلوك المهني الأخرى الصادرة عن الجهات المعنية والمهنة مثل هيئة الأوراق المالية والجمعيات المحاسبية المحلية.

وأشار إلى أن الكتاب يشتمل على سبع وثلاثين فصلاً غطت كافة الجوانب المتعلقة بمتطلبات السلوك المهني ، مثل القواعد الأساسية المتعلقة بالاستقلالية والنزاهة ، والتوضيحية ، والتعليق المتعلقة بسرية المعلومات وعدم إفشاء البيانات ، والأوامر المهنية للسرورة ، وعملية الإعلان ، إضافة إلى الخدمات الأخرى التي يمكن للمحاسب المهني أن يقدمها مثل الخدمات الضريبية والاستشارات.

ونوه إلى أن الكتاب عرض بأسلوب مبسّط ، مبيّناً أن البيانات جمعت في وحدات صغيرة استناداً إلى الهدف الذي يسعى إليه القارئ عوضاً عن تجميع المعلومات بناء على موضوعاتها.

وقال : إن هذه الطريقة المبتكرة في عرض الكتاب تمكن القارئ من البحث السريع عن إجابة لأسئلة معينة أو إيجاد حلول لمشاكل محددة ، مضيفاً أنه يحتوي على العديد من الأمثلة التفصيلية التي صممت لتوضيح مشاكل معقدة متعلقة بالسلوك المهني ، والتي يواجهها المحاسبون ومدققو الحسابات ، وأوضح أن الكتاب تمت ترجمته إلى اللغة العربية من قبل أشخاص مهنيين وعلى درجة عالية من الكفاءة والخبرة ، موهباً إلى قيام لجنة الأخلاقيات المهنية المنتقلة عن جمعية مدققي الحسابات بمراجعتها ، مبيّناً أن إنجاز الترجمة استغرق أسبوعين.

وأوضح أن رئيس وأعضاء لجنة الأخلاقيات المهنة ويتكليف من مجلس إدارة جمعية مدققي الحسابات عملوا خلال الأسبوعين الأخيرين من شهر رمضان على إنجاز الكتاب.

وقال أن الكتاب أضحى دليلاً هاماً لممارسي المهنة ، بحيث يكون مصدراً يمكن الرجوع إليه لحل العديد من الإشكالات المتعلقة بالسلوك المهني ، وتوافير مرجع أخلاقي للحسابات خاصة لتوجيههم إلى الإجراءات التي يجب اتباعها لحل المشاكل.

وتكونت اللجنة التي عملت على ترجمة الكتاب من : موسى أبو ديه ، رئيساً ، وعصوية ماهر أبو شهاب ، وسلامة الكيشاوي ، وفراس كرزيم ، وجوزي الجعبري ، وعبد الحكيم أبو ديب.

ومن المقرر أن يقيم برنامج قطاع المحاسبة والتدقيق وجمعية مدققي الحسابات حفلًا يوم الأربعاء لاستعراض الكتاب وتوزيعه على الجهات المعنية في رام الله والخليل وغزة.



Monday 29/10/2001

A delegation of Palestinian Accountants and Auditors completes their study tour to some accounting institutions in the states

Firas Tanyah - A delegation representing the PAAA, PSCPA and the academic sector has lately returned from the states after visiting different international professional institutions during ten days.

Mr. Mahmoud Abu. Radaha, technical manager in the Accounting & Auditing Sector Program funded by the USAID, said that in cooperation with the Palestinian professional institutions, such visits are annually organized.

He stated the main objective of the visit is to follow up applications submitted to the IFAC in New York clarifying that Palestine had applied for the membership in the IFAC earlier this year.

Abu Radaha also said the Palestinian delegation offered a copy of the book of the International Standards on Auditing which was lately published by the PSCPA.

He added that the delegation informed IFAC of the latest activities of the PSCPA particularly those relevant to the code of ethics issued by the IFAC.

And he mentioned that the IFAC postponed studying the submitted membership applications because there is a plan to re consider the terms and conditions of the membership. He also points out that the Accounting & Auditing Program works on translating the international educational guideline, which aim at qualifying the fresh graduates to absorb the international standards and implement them in their work.

He stated that the IFAC received a copy of the ISA book that was translated into Arabic from the delegation pointing out that the council admired the book.

The delegation visited the IMA in New Jersey and presented them a copy of the ISA book. They gained knowledge of the conditions of membership in the institute and the procedures of obtaining the CMA \ CFM certificates.

The delegation paid a visit to the World Bank in Washington. And there, the delegation offered them a copy of the ISA book and discussed with the World Bank the possibilities of funding educational activities and training.

Mr. Nabil Shahada, Administrative Regional Manger, said the Bank is funding educational emergency projects. And they have no problem in discussing in the near future any potential cooperation between the Bank and Palestinian universities and specialized organizations.

Mr. Abu Radaha added we attended the annual meeting of the International Accounting Standards Board as well as the Advisory Council in which we got familiarized with the techniques of discussing the standards.

He clarified that the delegation had a meeting with Sir David Tweeddie, chairperson of IASB , discussing the possibilities of having a permission from them to translate the Accounting Standards into Arabic.

The delegation compromised of Mahmoud A Radaha, technical manager in the Program, Musa Abu Dieh, chairperson of the ethics committee in the PSCPA, Adnan Humos, chairperson of Accounting faculty in BZU, Ali Takkash, chairperson of the Accounting Standards in the PAAA, Ghassan Soufan, the board member in the PSCPA, and Robert Viernum , Chief of party.

وفد محاسبي فلسطيني يختتم زيارة عمل لعدد من المؤسسات المحاسبية في أميركا



كتب فراس طانيه:

عاد، مؤخراً، وفد من جمعية مدققي الحسابات القانونيين الفلسطينيين، والقطاع الأكاديمي وجمعية المحاسبين والمراجعين من الولايات المتحدة الأميركية بعد زيارة لعدد من المؤسسات المحاسبية المهنية الدولية، واستمرت الزيارة عشرة أيام.

وقال محمود أبو رداحة، المدير الفني في برنامج قطاع المحاسبة والتدقيق المدول من كاتالان، أن الوفد بالترتيب بالتعاون مع الجمعية المهنية الفلسطينية يقوم بهذه الزيارة بشكل سنوي.

وأوضح أن الهدف من الزيارة متابعة طلبات الانضمام إلى الاتحاد الدولي للمحاسبين ومقره في نيويورك، مؤكداً أن فلسطين تقدمت بطلب للحصول على عضوية الاتحاد مطلع هذا العام.

ويجوز أيضاً أن الوفد الفلسطيني أهدى نسخة من كتاب معايير التدقيق الدولية الذي انتهت جمعية مدققي الحسابات القانونيين من إعداده مؤخراً، وشكف عن أن الوفد أطلع الاتحاد على آخر النشاطات التي قامت بها جمعية مدققي الحسابات القانونيين.

سبباً ما يتعلق بإعداد قانون قواعد السلوك المهني الصادر عن الاتحاد.

وأوضح أن الاتحاد أجل البحث في اقتراح بجمع طلبات العضوية وذلك بسبب إعادة النظر في هذه الشروط نظراً إلى أن مشروع المحاسبة يعمل على ترجمة إرشادات التعليم الدولية والتي تهدف إلى تأهيل المراجعين لاستيعاب المعايير الدولية وتحسينهم لعمل بها.

ونوه إلى أن الوفد قدم نسخة من كتاب المعايير الدولية الذي تم ترجمته إلى اللغة العربية ونشر في السوق.

مثلاً جمعية مدققي الحسابات يهون نسخة من كتاب معايير التدقيق إلى خمس صفحات.

والمجلس الاستشاري للمحاسبين، وأطلعنا على آلية مناقشة معايير المحاسبة الدولية.

وأوضح أن الوفد اجتمع مع السيد بيليد تويدي، رئيس مجلس معايير المحاسبة الدولية، مبيحاً أن هدف الاجتماع كان الحصول على تفويض بترجمة المعايير المحاسبية إلى اللغة العربية.

وتكون الوفد الفلسطيني من محمود أبو رداحة، مدير فني في برنامج قطاع المحاسبة والتدقيق، وموسى أبو ديه، رئيس لجنة الأخلاقيات المهنية في جمعية مدققي الحسابات القانونيين، وعبدان أبو المحسن، رئيس دائرة المحاسبة في جامعة بيرزيت، وعلي طلس، رئيس لجنة معايير المحاسبة الدولية في جمعية المحاسبين والمراجعين الفلسطينيين، ولحسن صوفان، عضو هيئة إدارية في جمعية مدققي الحسابات القانونيين، وروبرت فيرنم، مدير برنامج قطاع المحاسبة والتدقيق.

الفلسطينية، مشيراً إلى إيداع الاتحاد إعجابه بالكتاب، أرفغهم في نشر المعايير الدولية في أنحاء العالم.

ويجوز أن الوفد زار معهد المحاسبة الأمريكية (IMA) في نيويورك، وأهدى السيد جيمس صلف مدير المعهد نسخة من كتاب المعايير، وأطلعوا على شروط عضوية المعهد وألية الحصول على شهادة المحاسب الإداري المرخص (CMA) والمدير المالي المرخص (CFM).

وقال بقنا بزيارة البنك الدولي في واشنطن، وأهدناه نسخة من كتاب المعايير، أيضاً، ونناقش إمكانية تمويل نشاطات تدريبية وتعليمية في فلسطين.

والشار نوبل شهاد، المدير الإداري الاقليمي إلى أن البنك حالياً يصعد تمويل مشاريع طارئة للتعليم، وأشارنا أن لا مانع لديهم في المستقبل لإحداث إمكانية التعاون بين البنك والجامعات الفلسطينية والجمعيات المتخصصة، وأضاف: حضرنا الاجتماع السنوي لجلسات معايير المحاسبة الدولية.



Ali Adnan Jeffrey Musa Ghassan Mahmoud
Takkash Humos Albrechtson Abu Dieh Soufan Abu Raddaha





Released on: 04 October 2001
انجز في: 4 تشرين الأول 2001



Musa
Abu Dieh



Joudi
Al Jaabari



Salama
Kishawi



Abdel Hakeem
Abu Dqheim



Faris
Khatem



Maher
Abu Shaaban



Released on: 26 December 2001
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